BUDGET ESTIMATES

BENGAL SECRETARIAT LIBRARY.

OF

FOREST DEPARTMENT

FOR

F 31

1893-94.

CALCUTTA:
OFFICE OF THE SUPERINTENDENT OF GOVERNMENT PRINTING,
1893.

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BUDGET ESTIMATES

OF THE

FOREST DEPARTMENT

FOR

1893-94.

Circular No. 14-F.

Extract from the Proceedings of the Government of India, in the Revenue and Agricultural Department (Forests) :—dated Simla, the 30th June 1893.

READ—

Circular No. 20-F., dated 13th July 1892, reviewing the Budget Estimates of the Forest Department for 1892-93.

Read also—

(i) Budget Estimates of the Forest Department for 1893-94 and the provisional orders passed thereon by this Department.

(ii) The following Resolution of the Department of Finance and Commerce, intimating the figures accepted by the Government of India as the estimated Revenue and Expenditure of the Forest Department for the years 1892-93 and 1893-94 :—

No. 1314-A., dated Calcutta, the 30th March 1893.

Resolution by the Government of India, Finance and Commerce Department.

READ—

The Estimates of the Forest Department for the years 1892-93 and 1893-94.

RESOLUTION.—The Governor-General in Council has approved the figures shown in the annexed statement as the estimated Revenue and Expenditure of the Forest Department for the years 1892-93 and 1893-94.

The figures for the Revised Estimate of 1892-93, as finally settled, differ in some cases from those provisionally sanctioned by the Revenue and Agricultural Department the alterations being based on the latest actuals reported by the account offices.

In the Budget Estimates of 1893-94, the figures passed by the Revenue and Agricultural Department are retained.

ORDER.—Ordered that this Resolution and the statement be communicated to the Revenue and Agricultural Department and to the Comptroller and Auditor General.

FOREST DEPARTMENT.

Estimates of Revenue and Expenditure for 1892-93 and 1893-94

	REVENUE.								EXPENDITURE							
	Revised Estimate, 1892-93.			Budget Estimate, 1893-94.			Revised Estimate, 1892-93.			Budget Estimate, 1893-94.						
	Imperial.	Provincial	Total	Imperial.	Provincial	Total.	Imperial	Provincial	Total	Imperial	Provincial	Total.				
	Rs	Rs.	Rs	Rs.	Rs	Rs	Rs.	Rs.	Rs.	Rs.	Rs	Rs.				
India, General ...	6,00,000	...	6,00,000	5,34,000	...	5,34,000	5,44,000	..	5,44,000	5,57,000	...	5,57,000				
Central Provinces ...	6,41,000	6,43,000	12,87,000	7,00,000	7,00,000	14,00,000	4,37,000	4,39,000	8,73,000	5,00,000	5,00,000	10,00,000				
Upper Burma ...	20,75,000	...	20,75,000	18,50,800	..	18,50,000	4,45,000	—	4,45,000	5,83,000	—	5,83,000				
Lower Burma ...	17,60,000	17,80,000	35,20,000	15,00,000	15,00,000	30,00,000	6,87,000	6,86,000	13,73,000	7,00,000	7,00,000	14,00,000				
Assam ...	1,72,000	1,71,000	3,43,000	1,87,000	1,87,000	3,74,000	1,48,000	1,45,000	2,93,000	1,57,000	1,57,000	3,14,000				
Bengal ...	3,75,000	3,75,000	7,50,000	3,87,000	3,87,000	7,74,000	2,32,000	2,33,000	4,65,000	2,40,000	2,41,000	4,81,000				
North Western Provinces and Oudh ...	8,87,000	8,88,000	17,75,000	8,13,000	8,13,000	16,26,000	4,87,000	4,87,000	9,74,000	5,01,000	5,01,000	10,02,000				
Punjab ...	4,06,000	4,06,000	8,12,000	4,56,000	4,59,000	9,00,000	3,35,000	3,33,000	6,70,000	3,37,000	3,37,000	6,74,000				
Madras ...	8,81,000	8,83,000	17,64,000	9,50,000	9,50,000	19,00,000	6,95,000	6,95,000	13,90,000	8,13,000	8,13,000	16,24,000				
Bombay ...	16,75,000	16,75,000	33,50,000	17,55,000	17,55,000	35,10,000	9,75,000	9,75,000	19,50,000	11,26,000	11,26,000	22,52,000				
TOTAL ...	94,76,000	68,00,000	1,62,76,000	91,36,000	67,52,000	1,58,88,000	49,49,000	30,80,000	80,29,000	55,13,000	43,74,000	98,87,000				
England ...	...	...	...	...	...	...	17,000	...	17,000	9,000	...	9,000				
Exchange ...	...	...	...	...	...	...	10,000	...	10,000	6,000	...	6,000				
GRAND TOTAL	94,76,000	68,00,000	1,62,76,000	91,36,000	67,52,000	1,58,88,000	49,76,000	30,80,000	80,56,000	55,28,000	43,74,000	99,02,000				

RESOLUTION.

The figures entered in the above statement as the sanctioned Estimates of the Forest Department for 1892-93 and 1893-94 are communicated to Local Governments and Administrations for information and guidance.

2. The following statement shows also for each Province the Actuals of 1891-92, the Revised Estimates for 1892-93, and the Budget Estimates for 1893-94 :—

12. The following figures are provisionally sanctioned by the Government of India as the Estimate for 1893-94:—

	₹
Receipts	7,74,000
Charges	4,81,000
Surplus	2,93,000

ORDER.—Ordered that a copy of this Resolution be forwarded, for information and guidance, to the Government of Bengal; and for information to the Finance Department, and the Comptroller and Auditor General.

Government of India Central Printing Office.—No. 733 R. & A.—25-3-93.—170.—T. A. V.

Sundarbans; R28,000 on account of roads and bridges; R37,000 for buildings, including R10,000 on the construction by the Forest Department of a divisional office-bungalow at Khulna; and R12,000 under "protection from fire."

9. The amount entered against "B.—Establishments" is composed of the following items:—

	R	R
Pay of Conservator		16,200
„ Superior Officers		1,19,400
„ Subordinate Forest Establishments	90,608	1,10,000
„ Office Establishments	19,392	
Deputation and special allowances		3,997
		2,49,597
Travelling allowances		36,100
Contingencies		9,303
TOTAL		2,95,000

The provision for salaries is within the sanctioned scale, but one of the two sanctioned appointments of Deputy Conservators, 2nd grade, included, is at present held by the Forest Officer in the Andamans. Rupees 20,000 have also been provided to meet a proportion of the cost of the proposed re-organization (which has not yet been sanctioned) of subordinate forest establishments.

10. Travelling allowances and Contingencies during the last three years for which actual figures are available have been as follows, compared with the Estimates for 1892-93 and 1893-94:—

		Travelling allowances	Contingencies.
		R	R
Actuals	1889-90	31,441	7,993
	1890-91	31,448	9,123
	1891-92	30,886	9,804
Estimates	1892-93	34,850	8,330
	1893-94	36,100	9,303

11. The following is a comparison of the Actuals of 1891-92 with the Revised Estimate for 1892-93 and the Budget Estimate for 1893-94, arranged under the main heads of Receipts and Charges:—

	Actuals, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
Receipts.	R	R	R
I.—Timber and other produce removed and sold on Government account	41,503	30,850	25,100
II. to V.—Other revenue	7,48,050	7,69,150	7,48,900
TOTAL	7,89,553	8,00,000	7,74,000
Charges.			
A. I.—Timber and other produce removed on Government account	25,004	13,000	11,000
A. II., III., and IV.—Other revenue	53,268	51,000	61,430
A. V., VII. and VIII.—Formation, protection, and improvement of forests	49,336	84,000	99,460
A. VI. and IX.—Live and dead-stock, and miscellaneous charges	41,590	29,000	17,110
B.—Establishments	2,39,321	2,68,000	2,95,000
TOTAL	4,08,519	4,45,000	4,84,000
Surplus	3,81,034	3,55,000	2,98,000

The Estimates for 1892-93 are :—

		Budget Estimate.	Revised Estimate.
		₹	₹
Receipts		8,32,000	8,00,000
Charges	A.—Conservancy and Works	...	1,86,000
	B.—Establishments	...	2,68,000
	TOTAL	4,81,000	4,54,000
Surplus		3,51,000	3,46,000

4. A decrease is expected in the Receipts mainly because of the abandonment of the system of collection and supply by the Department of timber and other forest-produce. A corresponding reduction has been made in the Charges, which have further been diminished by the transfer of ₹6,000 to the Public Works Department on account of the construction of a forest bungalow at Khulna. The absence of officers on leave is likely to result in an additional saving of ₹5,000; and it is also probable that the sum of ₹9,000 provided to meet Imperial Survey charges will not be needed. Rupees 5,000 have been included for the construction of a new forest bungalow at Rangamati in Chittagong.

5. The Revised Estimate is accepted as follows, subject to such modifications as may hereafter be communicated by telegraph :—

	₹
Receipts	8,00,000
Charges	4,45,000
Surplus	3,55,000

6. The Estimate proposed for 1893-94 is :—

		₹
Receipts		7,74,000
Charges	A.—Conservancy and Works	1,89,000
	B.—Establishments	2,95,000
	TOTAL	4,84,000
Surplus		2,90,000

7. The Receipts have been fixed at a lower figure than those of the Actuals of 1891-92 and the Revised Estimate for 1892-93, owing principally to a restriction in the fellings of sundri wood in the Sundarbans Division. The reduction on this account would, however, have been considerably greater were it not for an enhancement of the rates for timber and fuel in these forests. The policy adopted by the Forest Department of utilizing, as far as practicable, private enterprise in the collection and removal of forest-produce also accounts for the anticipated diminution of revenue. As soon as the present overstocking of the market with cheap produce from private forests in Chota Nagpur ceases, the yield from the forests under Government in Singhbhum will, it is understood, materially contribute to swell the revenues of the Forest Department in Bengal, but under existing circumstances it would be premature to budget for an increase on this account.

8. The Charges under "A.—Conservancy and Works" include ₹54,000 in connection with the up-keep of the steamers, cutters, and other boats in the

CAL SECRETARIAT LIBRARY

BENGAL BUDGET ESTIMATE FOR 1892-93.

Nos. 70 to 72 F., dated Calcutta, the 18th January 1893.

RESOLUTION—By the Government of India.

READ the following Resolutions containing the orders of the Government of India on the Budget Estimate of the Forest Department in Bengal for 1892-93:—

Nos. 125 to 127 F., dated 5th February 1892.
Circular No. 20 F., dated 13th July 1892.

Read also—

Letter from the Comptroller and Auditor General, No. 1557, dated 9th December 1892, forwarding the Budget Estimate for 1893-94.

RESOLUTION.

The Actuals of 1891-92, compared with the Estimates, were as follows:—

		Budget Estimate.	Revised Estimate.	Actuals.
		R	R	R
Receipts		7,80,000	8,15,000	7,89,553
Charges	A.—Conservancy and Works	...	...	1,69,198
	B.—Establishments	...	...	2,39,321
	TOTAL	4,69,000	4,20,000	4,08,519
Surplus		3,11,000	3,95,000	3,81,034

2. The decrease in the Receipts, as compared with the Revised Estimat was due to the expected realizations from timber in Singhbhum having bee over-estimated.

The saving in expenditure was effected in consequence of the discontinuance of departmental operations for the extraction of timber and other forest-produce, in favour of private enterprise in this direction; and was also owing to the proposed forest-settlements in Palamau and the Sundarbans not having taken place, the non-adjustment within the year of the Imperial Survey charges* debitable against the Forest Department, and the non-utilization during the year of the special provision of R15,000 sanctioned by the Government of India for the introduction into Bengal of the scheme for the re-organization of the Indian Forest Service.

R14,000.

Both the gross revenue and the surplus obtained were the highest on record.

3. The average annual Receipts, Charges, and Surplus of the five years (1886-87 to 1890-91) immediately preceding the three years for which figures are given in the table in paragraph 2, were—

	Rs.
Receipts	1,34,43,000
Charges	78,22,000
Surplus	56,21,000

The average annual Receipts, Charges, and Surplus of the three years 1891-92, 1892-93, and 1893-94, as entered in the table in question, are:—

	Rs.
Receipts	1,61,86,000
Charges	93,29,000
Surplus	68,57,000

These figures show a material increase over the averages for the period from 1886-87 to 1890-91.

ORDER.—Ordered that a copy of this Resolution, together with copies of the provisional orders on the Forest Budget-Estimates of the several Provinces, be forwarded to the Governments of Madras and Bombay, the Local Governments and Administrations noted in the margin, and the Inspector General of Forests.

Bengal.	Assam.
N.-W P and Oudh	Coorg.
Punjab	Ajmere.
Central Provinces.	Andamans.
Burma	Hyderabad

Ordered, also, that copies be forwarded to the Department of Finance and Commerce, and the Comptroller and Auditor General; and to the Foreign Department for communication to the Agent to the Governor General in Baluchistan.

G. C. Press, Simla.—No. 318 R & A. D.—6-7-93.—170.

Provinces.	1891-92.			1892-93						BUDGET ESTIMATES, 1893-94.								
	Actuals.			Budget Estimates.			Revised Estimates.			Proposed by Local Governments			Provisionally sanctioned by Government of India.			Finally sanctioned by Government of India.		
	Receipts.	Charges.	Surplus	Receipts.	Charges.	Surplus.	Receipts	Charges	Surplus.	Receipts	Charges.	Surplus.	Receipts.	Charges.	Surplus.	Receipts.	Charges	Surplus.
	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs	Rs.	Rs
Ind a.																		
General Direction		53,668	−53,668	.	65,490	−65,490	...	74,700	−74,700	..	...	...	..	...	...	...	69,000	−69 000
Indore	8,638	1,420	5 20	5,500	1, 90	4,110	5,500	1,380	4,120	...	..	...	...	...	..	4,530	1,500	3,030
Imperial Forest School	1,798	44,747	−42,5 9	1,400	47,000	−45,600	1,600	51,000	−49,200	1,500	53,000	−51,500	1,500	62,600	−61,100	1,500	62,600	−61,100
„ „ Survey	257	26,882	−26,625	.	22,500	−22 500	453	22,000	−21,537	...	23 500	−23,500	..	28,000	−28,000	...	28,000	−28,000
Ajmere	19,799	13,986	5,813	14 000	14,000		14,000	14,000	...	14,000	14,000	...	14 000	14,000	..	14,000	14,000	...
Andamans	2,72,338	1,79,908	92 430	2,82 000	1,88,000	94,000	3,20,237	2,23 000	1,57,237	3,29,000	2,01,000	1,28,000	3,29,000	2,04,000	1,25,000	3,29,000	2,04,000	1,25,000
Baluchistan .	20,609	30,497	−9,888	38,000	50 000	−12,000	18,000	57,000	−39,000	31,200	94,600	−63,400	31,200	90,800	−59,600	31,200	90,800	−59,600
Coorg	1,82,897	86,839	96,058	1,12 000	89,000	30,000	1, 0,000	81,000	99,000	1,53,500	90,400	63,100	1,54,000	87,000	67,000	1,54,000	87,000	67,000
Add or deduct for round ing.				+100	+620	−520	...	−80	+80	...	...	...	...	..	...	−230	+100	−330
Total India .	5,04,376	4,37,607	66 769	4,60,000	4,79,000	−19,000	6,00,000	5,24,000	76,000	...	...	...	...	...	.	5,34,000	5,57,000	−23,000
Central Provinces ..	13,59,900	8,03,132	5.56,768	12,75,000	9,36,000	3,39,000	12,27,000	8,73,000	4,14,000	13,91,000	9,43,000	4,48,000	14,00,000	10,00,000	4,00,000	14,00,000	10,00,000	4,00,000
Upper Burma	13 27,300	3,43,253	9,84 047	20,50,000	4,90,000	15,60,000	20,75,000	4 45,000	16, 0,000	18,25,000	5,90,000	12,45,000	18,50 000	5,83,000	12,67,000	18,50,000	5,83,000	12,67,000
Lower Burma	23,58,114	13,24,965	15,33,149	26,20 000	13,64,000	12,56 000	35,20,000	13,73,000	21,47,000	30,00,000	14,00,000	16,00,000	30,00,000	14,00,000	16,00,000	30,00,000	14,00,000	16,00,000
Assam ..	3,36,129	2,67,135	68,994	3,48 000	3,26,000	22 000	3,43 000	2,85 000	58,000	3,74 000	3,04,000	70,000	3,74 000	3,14,000	60,000	3,74,000	3,14,000	60,000
Bengal ...	7,89,553	4,20 470	3,69,083	8,32,000	4,81,000	3 51,000	7,50,000	4,45,000	3,05,000	7,74,000	4,74,000	3,00,000	7,74,000	4,81,000	2,93,000	7,74,000	4,81,000	2,93,000
North-Western Provinces and Oudh	17,31,514	9,52 241	7,79,273	17,20 000	10,47,000	6,73,000	17,75 000	9,74,000	8,01,000	16,46,200	9,91,200	6,55,000	16,46,000	10,02,000	6,44,000	16,46,000	10,02,000	6,44,000
Punjab .	10,20,074	6,39,357	3.80,717	9,50,000	7,10,000	2,40 000	8,12,000	6,70,000	1,42,000	8,70,000	6,74,000	1,96,000	9,00,000	6,74,000	2,26,000	9,00,000	6,74,000	2,26,000
Madras ...	16,94,216	13,13,315	3,80,901	19,00 000	16,08,000	2,92,000	17,64,000	13,90,000	3,74,000	19,00,000	16,24,000	2,76,000	19,00,000	16,24,000	2,76,000	19,00,000	16,24,000	2,76,000
Bombay ...	32,84,649	19,27,138	13,57,511	35,17,000	22,39 000	12,78,000	33,50,000	19,50,000	14,00 000	35,10,000	22,52,000	12,58,000	35,10,000	22,52,000	12,58,000	35,10,000	22,52,000	12,58,000
Total ...	1,49 05,825	84,28 613	64,77,212	1,56,72,000	96,80,000	59,92,000	1,62,76,000	89,29 000	73,47,000	...	...	...	...	...	...	1,58,88,000	98,87,000	60,01,000
England	...	7 420	−7,420	...	17,000	−17,000	...	17,000	−17,000	...	...	...	...	...	...	...	9,000	−9,000
Exchange on charges in England.	...	3,220	−3,220	...	8,000	−8,000	...	10,000	−10,000	...	...	...	...	...	...	...	6,000	−6,000
GRAND TOTAL ...	1,49,05,825	84,39,253	64 66,572	1,56,72,000	97,05,000	59,67,000	1,62,76,000	89 56 000	73,20,000	...	.	...	...	...	...	1,58,83,000	99,02,000	59,86,000
Berar .	5,11,185	1,98,366	3,12,819	5,03,000	2,40,000	2,63,000	4,88,000	2,40,000	2,48,000	4,90,000	2,51,000	2,39,000	4,90,000	2,51,000	2,39,000	4,90,000	2,51,000	2,39,000

NORTH-WESTERN PROVINCES AND OUDH FOREST BUDGET ESTIMATE FOR 1893-94.

Nos. 194 to 196 F., dated Calcutta, the 17th February 1893.

RESOLUTION—By the Government of India.

READ the following Resolutions containing the orders of the Government of India on the Budget Estimate of the Forest Department in the North-Western Provinces and Oudh for 1892-93 :—

Nos. 140 to 142 F., dated 5th February 1892.
Circular No. 20 F., dated 13th July 1892.

Read also—

Letter from the Comptroller and Auditor General, No. 1700, dated 9th January 1893, forwarding the Budget Estimate for 1893-94.

RESOLUTION.

The Actuals of 1891-92, compared with the Estimates, were as follows :—

		Budget Estimate.	Revised Estimate.	Actuals.
		R	R	R
Receipts	. . . .	17,05,000	17,33,000	17,31,513
Charges	A.—Conservancy and Works.	...	...	6,31,302
	B.—Establishments .	...	...	3,23,918
	TOTAL .	10,58,000	10,34,000	9,55,220
Surplus	. . . .	6,47,000	6,99,000	7,76,293

2. The Receipts approximated closely to those of the Revised Estimate and call for no special remarks. They would have been higher but for a considerable decrease in the quantity of produce removed by purchasers in the Central Circle, and for a falling off in timber deliveries in Oudh.

The decrease in the Charges occurred almost entirely in the Oudh Circle, and was due to the restriction of departmental operations, to less activity in works of improvement, and to savings under Establishments in consequence of the contemplated re-organization of subordinate establishments not having been effected.

The Surplus was the highest on record, and was R1,29,000 in excess of the original estimate.

3. The Estimates for 1892-93 are :—

		Budget Estimate.	Revised Estimate.
		R	R
Receipts	. . . . .	17,20,000	17,75,000
Charges	A.—Conservancy and Works .	...	6,87,250
	B.—Establishments . . .	..	3,58,750
	TOTAL . .	10,47,000	10,46,000
Surplus	. . . . .	6,73,000	7,29,000

4. The increase in the Receipts is expected to take place only in the Oudh Circle, a falling off to the extent of R20,000 being apprehended in the

Receipts of the other two Circles. The increase in Oudh is due to improved sales of timber in Kheri and Bahraich, and of fuel in Kheri and Gorakhpur.

The Charges, which are placed ₹1,000 below those of the sanctioned Estimate, do not provide for the forest surveys to be undertaken in the Oudh Circle during the year by the Forest Survey Branch. The expenditure on this account is estimated by the Superintendent of Forest Surveys at ₹8,000.

5. The figures of the Revised Estimate are accepted as follows, subject to such modifications as may hereafter be communicated by telegraph:—

	₹
Receipts	17,75,000
Charges	10,54,000
Surplus	7,21,000

6. The Estimate proposed for 1893-94 is:—

		₹
Receipts		16,46,200
Charges	A.—Conservancy and Works	6,13,680
	B.—Establishments	3,77,520
	TOTAL	9,91,200
Surplus		6,55,000

7. The Receipts have been fixed at a lower figure than the Actuals of 1891-92 and the Revised Estimate for 1892-93, chiefly in consequence of the proposed introduction, in the Kheri Division of the Oudh Circle, of the system of direct purchase of timber and other forest-produce in place of departmental arrangements for the supply of such articles. Of the total Receipts, ₹6,43,000, or 39 per cent., are estimated from departmental operations for the sale of timber, fuel, etc., and ₹9,42,000, or 57 per cent., from sales of timber and other produce in the forests.

8. The Charges under "A.—Conservancy and Works" include ₹3,09,000 on account of departmental timber and fuel operations; ₹1,06,000 for the construction and repair of roads, bridges, and buildings; and ₹50,600 for fire-conservancy measures. No provision has been made to meet the cost of forest surveys in the Oudh Circle, estimated by the Superintendent of Forest Surveys at ₹11,000.

9. The amount entered against "B.—Establishments" is composed of the following items:—

		₹
Pay of Conservators		51,600
„ Superior Officers		1,24,200
„ Subordinate Forest Establishments	₹93,814	1,85,520
„ Office Establishments	„ 41,706	
Deputation and special allowances		6,640
		3,17,960
Travelling allowances		40,080
Contingencies		19,480
	TOTAL	3,77,520

The provision for the salaries of Conservators and Superior Officers is within the sanctioned scale; while that for Subordinate Forest and Office Establishments includes R14,600 to meet the proposed re-organization of those establishments. R10,600 have also been provided on account of temporary office establishments.

10. Travelling allowances and Contingencies during the last three years for which actual figures are available have been as follows, compared with the Estimates for 1892-93 and 1893-94:—

		Travelling allowances.	Contingencies.
		R	R
Actuals	1889-90	34,680	15,675
	1890-91	34,661	16,273
	1891-92	36,382	19,819
Estimates	1892-93	40,733	20,037
	1893-94	40,080	19,480

11. The following is a comparison of the Actuals of 1891-92 with the Revised Estimate for 1892-93 and the Budget Estimate for 1893-94, arranged under the main heads of Receipts and Charges:—

	Actuals, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	R	R	R
Receipts.			
I.—Timber and other produce removed and sold on Government account	7,53,085	7,63,870	6,43,250
II to V.—Other revenue	9,78,428	10,11,130	10,02,950
TOTAL	17,31,513	17,75,000	16,46,200
Charges.			
A.I.—Timber and other produce removed on Government account	3,37,158	3,37,856	3,09,450
A. II, III, and IV.—Other revenue	52,281	50,760	49,085
A. V, VII, and VIII.—Formation, protection and improvement of forests	1,95,156	2,57,915	2,20,121
A. VI and IX.—Live and dead stock, and miscellaneous charges	46,707	40,719	35,024
B.—Establishments	3,23,918	3,58,750	3,77,520
TOTAL	9,55,220	10,46,000	9,91,200
Surplus	7,76,293	7,29,000	6,55,000

12. The following figures are provisionally sanctioned by the Government of India as the Estimate for 1893-94:—

	R
Receipts	16,46,000
Charges	10,02,000
Surplus	6,44,000

ORDER.—Ordered that a copy of this Resolution be forwarded, for information and guidance, to the Government of the North-Western Provinces and Oudh; and for information to the Finance Department and the Comptroller and Auditor General.

Government of India Central Printing Office No. 219 R. and A.—20-3-93—170.—Rhidey.

PUNJAB FOREST BUDGET ESTIMATE FOR 1892-93.

Nos. 79 to 81 F., dated Calcutta, the 21st January 1893.

RESOLUTION—By the Government of India.

READ the following Resolutions containing the orders of the Government of India on the Budget Estimate of the Forest Department in the Punjab for 1892-93 :—

Nos. 128 to 130 F., dated 5th February 1892.
Circular No. 20 F., dated 13th July 1892.

Read also—

Letter from the Comptroller and Auditor General, No. 1482, dated 30th November 1892, forwarding the Budget Estimate for 1893-94.

RESOLUTION.

The Actuals of 1891-92, compared with the Estimates, were as follows :—

		Budget Estimate, 1891-92.	Revised Estimate, 1891-92.	Actuals, 1891-92.
		R	R	R
Receipts		9,50,000	10,10,000	10,20,074
Charges	A.—Conservancy and Works	...	...	3,61,337
	B.—Establishments	...	...	2,78,937
	Total	7,27,000	6,70,000	6,40,274
Surplus		2,23,000	3,40,000	3,79,800

2. The increase in the Receipts was due to favourable prices ruling for timber, which admitted of the previous year's unsold stock being disposed of. The careful working of the grazing system in the Lahore Division, and an exceptionally dry season, helped to swell considerably the revenue from "grazing and fodder-grass."

The decrease in the Charges was effected by departmental timber works having been restricted in Chamba (the arrears under the working-plan having been previously worked off), and by savings in the provision made for the pay of superior officers.

3. The Estimates for 1892-93 are :—

		Budget Estimate.	Revised Estimate.
		R	R
Receipts		9,50,000	9,70,000
Charges	A.—Conservancy and Works	...	4,40,000
	B.—Establishments	...	3,00,000
	Total	7,10,000	7,40,000
Surplus		2,40,000	2,30,000

4. The increase in Receipts is expected chiefly from improved sales of grazing and grass-cutting leases.

The extra Charges are intended to meet arrears of payment due to the Raja of Chamba for his share of the profits from the working of the leased forests in his territory, and expenses consequent on the formation of a new irrigated plantation at Pakka Mari, Jhang district, in the vicinity of the Chenab canal. The Local Government has, however, since the Estimates were framed, directed the curtailment of expenditure on this project; and a large portion of the sum of R30,500 provided on this account in the Revised Estimate will, therefore, probably not be expended.

5. The Revised Estimate is accepted as follows, subject to such modifications as may hereafter be communicated by telegraph :—

	R
Receipts	9,70,000
Charges	7,10,000
Surplus	2,60,000

6. The Estimate proposed for 1893-94 is :—

		R
Receipts		8,70,000
Charges	A.—Conservancy and Works	3,74,000
	B.—Establishments	3,00,000
	Total	6,74,000
Surplus		1,96,000

7. The Receipts have been fixed at a considerably lower figure than the Actuals of 1891-92 and the Revised Estimate for 1892-93, as a large falling-off is anticipated in the revenue from fuel and grazing, but the estimate appears to have been somewhat unduly reduced on this account.

8. The Charges under "A.—Conservancy and Works" include R2,47,000 on account of departmental operations for the supply of timber and fuel, R31,000 for forest leases in Chamba and Bashahr, R17,000 under "communications and buildings," R10,000 on account of forest-surveys in Bashahr, and R29,000 for sowing and planting (including R14,000 as water-rent in Changa Manga).

9. The amount entered against "B.—Establishments" is composed of the following items :—

		R
Pay of Conservator		16,200
„ Superior Officers		1,05,000
„ Subordinate Forest Establishments	R88,340	
„ Office Establishments	„ 25,060	1,13,400
Deputation and special allowances		4,880
		2,39,480
Travelling allowances		38,000
Contingencies		22,520
Total		3,00,000

The provision for salaries is within the sanctioned scale, except that R4,000 have been included to meet a portion of the cost of the proposed reorganization (which has not yet been sanctioned) of Subordinate Forest Establishments.

10. Travelling allowances and Contingencies during the last three years for which actual figures are available have been as follows, compared with the Estimates for 1892-93 and 1893-94 :—

		Travelling allowances.	Contingencies.
		₹	₹
Actuals	1889-90	34,025	17,980
	1890-91	35,092	21,739
	1891-92	35,337	22,062
Estimates	1892-93	36,900	24,170
	1893-94	38,000	22,520

11. The following is a comparison of the Actuals of 1891-92 with the Revised Estimate for 1892-93 and the Budget Estimate for 1893-94, arranged under the main heads of Receipts and Charges :—

	Actuals, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
Receipts.	₹	₹	₹
I.—Timber and other produce removed and sold on Government account	6,71,938	6,78,650	6,18,090
II. to V.—Other revenue	3,48,136	2,91,350	2,51,910
Total	10,20,074	9,70,000	8,70,000
Charges.			
A. I.—Timber and other produce removed on Government account	2,22,375	2,18,000	2,50,980
A. II, III, and IV.—Other revenue	7,342	8,000	7,730
A. V, VII, and VIII.—Formation, protection, and improvement of forests	1,25,428	1,47,000	1,09,560
A. VI and IX.—Live and dead-stock, and miscellaneous charges	6,192	7,000	5,730
B.—Establishments	2,78,937	3,00,000	3,00,000
Total	6,40,274	7,10,000	6,74,000
Surplus	3,79,800	2,60,000	1,96,000

12. The following figures are provisionally sanctioned by the Government of India as the Estimate for 1893-94 :—

	₹
Receipts	9,00,000
Charges	6,74,000
Surplus	2,26,000

ORDER.—Ordered that a copy of this Resolution be forwarded, for information and guidance, to the Government of the Punjab; and for information to the Finance Department and the Comptroller and Auditor General.

Government of India Central Printing Office.—No. 819 R. & A.—18-2-93.—170.

CENTRAL PROVINCES FOREST BUDGET ESTIMATE FOR 1892-93.

Nos. 134 to 136 F., dated Calcutta, the 2nd February 1893.

RESOLUTION—By the Government of India.

READ the following Resolutions containing the orders of the Government of India on the Budget Estimate of the Forest Department in the Central Provinces for 1892-93:—

Nos. 220 to 222 F., dated 12th February 1892.
Circular No. 20 F., dated 13th July 1892.

Read also—

Letter from the Comptroller and Auditor General, No. 1356, dated 10th November 1892, forwarding the Budget Estimate for 1893-94.

RESOLUTION.

The Actuals of 1891-92, compared with the Estimates, were as follows:—

		Budget Estimate.	Revised Estimate.	Actuals.
		R	R	R
Receipts		13,02,000	13,36,000	13,59,900
Charges	A.—Conservancy and Works	...	...	2,88,269
	B.—Establishments	...	...	4,26,238
	TOTAL	9,20,000	7,81,000	7,14,507
Surplus		3,82,000	5,55,000	6,45,393

2. The increase in the Receipts was due in part to the circumstance that the Government forests are being more generally resorted to by the people for their supplies of timber and other produce, and also to a closer and more vigorous management of the forests than was possible when there was only one Conservator for the whole province. The gross revenue realized was the highest on record.

The decrease in the Charges resulted from curtailment of departmental operations for the supply of timber in the Southern Circle, owing to a lack of demand; less expenditure on forest-surveys carried out by the Forest Survey Branch in that Circle; the non-inclusion during the year, within the accounts of the Northern Circle, of the cost* of forest-surveys executed by the Survey of India Department; and savings under "Salaries" in both Circles, larger establishments having been provided for than were actually entertained.

* R89,409.

3. The Estimates for 1892-93 are—

		Budget Estimate.	Revised Estimate.
		R	R
Receipts		12,75,000	12,87,500
Charges	A.—Conservancy and Works	...	4,30,140
	B.—Establishments	...	5,01,610
	TOTAL	9,36,000	9,31,750
Surplus		3,39,000	3,55,750

4. The increased Receipts are expected to be realized mainly from the sale by departmental agency of myrabolams in the Southern Circle. It is probable that there may be a further rise in the Receipts of both Circles generally by the close of the year.

5. The sanctioned estimate of Charges has been taken in the Central Provinces at R9,25,000, as provisionally accepted in paragraph 12 of the Resolution by this Department Nos. 220 to 222 F., dated 12th February 1892, instead of at R9,36,000, as finally passed in Finance Department's Resolution No. 1316, dated 29th March 1892 (embodied in the Circular of this Department No. 20F., dated 13th July 1892). Proceeding on the assumption that the budget-grant for expenditure in 1892-93 was only R9,25,000, the Chief Commissioner has raised the Charges in the Revised Estimate by R6,750 to meet the arrears of payment due to the Extra-Assistant Conservators in the province on their promotion under the reorganization scheme. On the other hand, the provision made in the Revised Estimate to meet the cost of forest-surveys undertaken by both the Forest Survey Branch and the Survey of India Department is R1,26,000; while the expenditure on this account included in the Revised Estimates of the Superintendent of Forest Surveys and the Surveyor General is R1,32,000*, or R6,000 more. The Revised Estimate of Charges of the Forest Department in the Central Provinces for 1892-93 may, therefore, be held to be practically the same as the sanctioned estimate, *viz.*, R9,36,000.

	R
*Forest Survey Branch . . .	37,000
Survey of India Department . .	95,363
TOTAL .	1,32,363

6. The figures of the Revised Estimate are accepted as follows, subject to such modifications as may hereafter be communicated by telegraph:—

	R
Receipts	12,87,000
Charges	9,36,000
Surplus	3,51,000

7. The Estimate proposed for 1893-94, as revised by the Chief Commissioner, is—

		R
Receipts		13,91,000
Charges	A.—Conservancy and Works . . .	3,83,000
	B.—Establishments	5,60,000
	TOTAL .	9,43,000
Surplus		4,48,000

8. The Receipts have been fixed at a higher figure than those of the Actuals of 1891-92 and the Revised Estimate for 1892-93, as it is anticipated that considerable quantities of timber and myrabolams will be disposed of by departmental agency; and a larger revenue might have been expected were it not for a proposed reduction in the rates charged for grazing and other forest-produce supplied to agriculturists. R1,57,000 are estimated from the sale by Government agency of timber and other produce, R2,35,000 from sales in the forests of timber to purchasers and consumers, R95,000 from similar sales of firewood and charcoal, R1,32,000 from bamboos, R5,45,000 (or 39 per cent. of the total Receipts) from grass, and R1,19,000 from other minor produce.

9. The Charges under "A.—Conservancy and Works" include R59,000 on departmental operations in connection with the supply of timber and other produce; R1,50,000 for payment of commissions to agents who issue licenses and to stamp-license vendors; R62,000 on account of communications and buildings, forest-roads, rest-houses and wells being much needed; and R62,000 for fire-protection. No provision has, however, been made to meet the cost of Forest Surveys. As estimated by the Surveyor General and the Superintendent of Forest Surveys, this will amount to R1,35,000*.

	R
Survey of India Department	97,000
Forest Survey Branch	38,000
TOTAL	1,35,000

10. The amount entered against "B.—Establishments" is composed of the following items:—

		R
Pay of Conservators		35,400
„ Superior Officers		1,39,400
„ Subordinate Forest Establishments	R2,57,100	3,05,800
„ Office Establishments	„ 48,700	
Deputation and special allowances		2,400
		4,83,000
Travelling allowances		45,000
Contingencies		32,000
TOTAL		5,60,000

The provision for the salaries of Conservators and Superior Officers is within the sanctioned scale, with the following exceptions. (i) The Northern Circle Conservator's salary has been calculated for the whole year on the pay of the 2nd grade appointment in which he is at present officiating, whereas it is likely that he will revert to the 3rd grade for about six months during the year. (ii) Mr. Dickinson's name has been omitted from the provincial staff, though it is probable he will be on that staff, after reverting from Officiating Conservator in Berar, for six or seven months in 1893-94. (iii) Mr. Chatterji, Extra-Assistant Conservator, 1st grade, is shown as belonging to both the Northern and Southern Circles. As it is understood that he is serving in the Northern Circle, the provision of R4,200 made for his pay and R960 for his travelling allowance in the Estimate of the Southern Circle is superfluous.

The provision for Subordinate Forest Establishments is about R31,000 in excess of the existing scale, and takes into account the proposed reorganization (not yet sanctioned) of those establishments. The provision for Office Establishments includes R3,500 on account of temporary establishments.

11. Travelling allowances and Contingencies during the last three years for which actual figures are available have been as follows, compared with the Estimates for 1892-93 and 1893-94:—

		Travelling allowances.	Contingencies.
		R	R
Actuals	1889-90	22,062	19,113
	1890-91	23,597	21,040
	1891-92	19,447	33,852
Estimates	1892-93	34,660	31,915
	1893-94	45,000	32,000

More officers are expected to be on duty during 1893-94 than in previous years. Extra-Assistant Conservators draw higher rates of travelling allowance than they were entitled to as Sub-Assistant Conservators; and it has been

found expedient to grant Range Officers travelling allowance at fixed monthly rates.

12. The following is a comparison of the Actuals of 1891-92 with the Revised Estimate for 1892-93 and the Budget Estimate for 1893-94 :—

	Actuals, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	R	R	R
Receipts.			
I.—Timber and other produce removed and sold on Government account.	76,502	1,01,000	1,57,000
II to V.—Other revenue . .	12,83,398	11,86,000	12,34,000
TOTAL .	13,59,900	12,87,000	13,91,000
Charges.			
A. I.—Timber and other produce removed on Government account.	38,242	37,000	59,000
A. II, III, and IV.—Other revenue	1,24,116	1,24,000	1,51,000
A. V, VII, and VIII.—Formation, protection, and improvement of forests.	1,11,799	2,48,000	1,48,000
A. VI and IX.—Live and dead-stock, and miscellaneous charges.	14,112	25,000	25,000
B.—Establishments . . .	4,26,238	5,02,000	5,60,000
TOTAL .	7,14,507	9,36,000	9,43,000
Surplus	6,45,393	3,51,000	4,48,000

13. The following figures are provisionally sanctioned by the Government of India as the Estimate for 1893-94 :—

	R
Receipts	14,00,000
Charges	10,00,000
Surplus	4,00,000

ORDER.—Ordered that a copy of this Resolution be forwarded, for information and guidance, to the Chief Commissioner of the Central Provinces; and for information to the Finance Department and the Comptroller and Auditor General.

Government of India Central Printing Office.—No. 819 R. & A.—18-2-93.—170.—F. A. B.

LOWER BURMA FOREST BUDGET ESTIMATE FOR 1892-93.

Nos. 85 to 87 F., dated Calcutta, the 4th January 1893.

RESOLUTION—By the Government of India.

READ the following Resolutions containing the orders of the Government of India on the Budget Estimate of the Forest Department in Lower Burma for 1892-93 :—

Nos. 188 to 190 F., dated 8th February 1892.
Circular No. 20 F., dated 13th July 1892.

Read also—

Letter from the Comptroller and Auditor General, No. 1467, dated 29th November 1892, forwarding the Budget Estimate for 1893-94.

RESOLUTION.

The Actuals of 1891-92, compared with the Estimates, were as follows :—

		Budget Estimate.	Revised Estimate.	Actuals.
		R	R	R
Receipts		26,00,000	27,82,000	28,58,114
Charges	A.—Conservancy and Works	...	...	9,35,504
	B.—Establishments		...	3,34,235
	TOTAL	13,27,000	13,35,000	12,69,739
Surplus		12,73,000	14,47,000	15,88,375

2. The increase in the Receipts was due to the larger outturn of timber in consequence of a favourable floating season, and would have been higher had not much less timber than was expected been received from the Toungoo forests and in the Moulmein depôt.

The decrease in the Charges was occasioned by savings on account of short delivery of timber in the Tenasserim Circle, and the non-adjustment during the year of expenditure * on forest-surveys in both Circles.

* R77,000.

The Surplus realized was three lakhs in excess of that originally estimated, and shows that, as anticipated by the Government of India, the estimate for receipts was pitched too low.

3. The Estimates for 1892-93 are—

		Budget Estimate.	Revised Estimate.
		R	R
Receipts		26,20,000	33,80,000
Charges	A.—Conservancy and Works	...	10,52,000
	B.—Establishments	...	3,58,000
	TOTAL	13,64,000	14,10,000
Surplus		12,56,000	19,70,000

4. A considerable increase is expected in the Receipts, as, owing to a favourable floating season, there will be, in both Circles, a much larger outturn of timber than was anticipated. The market also having considerably improved, better prices are prevailing. The extraction by purchasers, too, of teak from the Toungoo forests in the Pegu Circle will, it is calculated, yield an increase of revenue of over two lakhs.

The increase in the Charges is mainly to provide for the anticipated increase in revenue from timber worked out departmentally in the Pegu Circle.

5. The figures of the proposed Revised Estimate are accepted, subject to such modifications as may hereafter be communicated by telegraph.

6. The Estimate proposed for 1893-94 is :—

		R
Receipts		30,00,000
Charges	A.—Conservancy and Works	10,28,000
	B.—Establishments	3,72,000
	TOTAL	14,00,000
Surplus		16,00,000

7. The Receipts, though higher than the Actuals of 1891-92, are fixed nearly 4 lakhs lower than those of the Revised Estimate for 1892-93, as the abnormally favourable floating conditions of the current year, which allowed of the extraction of accumulations of previous years, cannot recur in 1893-94. R20,71,000 (or 69 per cent.) are estimated from timber removed from the forests by Government agency, R6,30,400 from timber, etc, removed by purchasers, and R1,75,000 from duty on foreign timber in the Tenasserim Circle.

8. The Charges under "A.—Conservancy and Works" include R6,86,000 (or 67 per cent.) on account of departmental timber operations, R89,000 for surveys* and working-plans, R79,000 on plantations, and R33,000 for fire-protection.

* The approximate expenditure estimated by the Survey Department is—

	R
Forest Survey Branch	17,000 (Tenasserim Circle).
Survey of India	59,000 (Pegu Circle).
Total	76,000

9. The amount entered against "B.—Establishments" is composed of the following items :—

		R
Pay of Conservators		29,200
,, Superior Officers		1,31,400
,, Subordinate Forest Establishments	78,000	
,, Office Establishments	49,500	1,27,500
Deputation and special allowances		23,000
		3,11,100
Travelling allowances		51,000
Contingencies		9,900
	TOTAL	3,72,000

The provision for salaries is within the sanctioned scale, except that it includes about R5,000 in the Tenasserim Circle on account of the proposed reorganization (which has not yet been sanctioned) of Subordinate Forest Establishments.

10. Travelling allowances and Contingencies during the last three years for which actual figures are available have been as follows, compared with the Estimates for 1892-93 and 1893-94 :—

		Travelling allowances.	Contingencies.
		₹	₹
Actuals	1889-90	39,456	9,462
	1890-91	41,246	8,301
	1891-92	43,527	9,042
Estimates	1892-93	49,800	9,700
	1893-94	51,000	9,900

11. The following is a comparison of the Actuals of 1891-92 with the Revised Estimate for 1892-93 and the Budget Estimate for 1893-94, arranged under the main heads of Receipts and Charges :—

	Actuals, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	₹	₹	₹
Receipts.			
I.—Timber and other produce removed and sold on Government account	18,96,246	22,13,000	20,71,000
II to V.—Other revenue . . .	9,61,868	11,67,000	9,29,000
TOTAL .	28,58,114	33,80,000	30,00,000
Charges.			
A. I.—Timber and other produce removed on Government account .	6,95,705	6,91,500	6,86,000
A. II, III, and IV.—Other revenue .	58,045	78,100	63,000
A. V, VII, and VIII.—Formation, protection and improvement of forests	1,47,875	2,22,600	2,33,100
A. VI and IX.—Live and dead-stock, and miscellaneous charges . .	33,879	59,800	45,900
B.—Establishments	3,34,235	3,58,000	3,72,000
TOTAL .	12,69,739	14,10,000	14,00,000
Surplus . .	15,88,375	19,70,000	16,00,000

12. The following figures are provisionally sanctioned by the Government of India as the Estimate for 1893-94:—

	₹
Receipts	30,00,000
Charges	14,00,000
Surplus	16,00,000

ORDER.—Ordered that a copy of this Resolution be forwarded, for information and guidance, to the Chief Commissioner of Burma; and for information to the Finance Department and the Comptroller and Auditor General.

Government of India Central Printing Office.—No. 819 R. & A.—18-2-93.—170.

UPPER BURMA FOREST BUDGET FOR 1892-93.

Nos. 123 to 125 F., dated Calcutta, the 31st January 1893.

RESOLUTION—By the Government of India.

READ the following Resolutions containing the orders of the Government of India on the Budget Estimate of the Forest Department in Upper Burma for 1892-93 :—

Nos. 154 to 156F., dated 5th February 1892.
Circular No. 20F., dated 13th July 1892.

Read also—

Letter from the Comptroller and Auditor General, No. 1460, dated 26th November 1892, forwarding the Budget Estimate for 1893-94.

RESOLUTION.

The Actuals of 1891-92, compared with the Estimates, were as follows :—

		Budget Estimate.	Revised Estimate.	Actuals.
		R	R	R
Receipts		16,50,000	13,00,000	13,27,800
Charges	A.—Conservancy and Works.	...	...	1,15,229
	B.—Establishments	...	...	2,58,629
	Total	4,12,000	4,00,000	3,73,858
Surplus		12,38,000	9,00,000	9,53,442

2. The Receipts showed a small increase over those of the Revised Estimate, but were considerably less than those of the original estimate. This decrease was mainly due to an unfavourable floating season in the Pyinmana Division, and to the fact that arrangements were not completed for working out the lapsed timber in forests previously leased to Maung Bauk.

The Charges were reduced generally in all divisions under the head of "works"; and large savings were effected in the salaries of superior officers in the Western Circle, as two of the divisions in that Circle were under-officered during the year.

The Surplus obtained was over half a lakh in excess of the Revised Estimate.

3. The Estimates for 1892-93 are :—

		Budget Estimate.	Revised Estimate.
		R	R
Receipts		20,50,000	19,10,000
Charges	A.—Conservancy and Works	...	1,91,000
	B.—Establishments	...	3,24,000
	Total	4,90,000	5,15,000
Surplus		15,60,000	13,85,000

4. The decrease in the Receipts is expected solely in the Eastern Circle. Owing to the low rates levied on teak timber extracted for local use, foresters can earn larger profits by working under licenses on their own account than for Government, and the Department is thus unable to obtain contractors to extract timber in forests not held by lessees. Further, as there have been no sufficiently high floods for carrying out timber in large quantities, it is anticipated that the outturn of timber from forests worked by lessees will be much less than was expected.

5. The increased Charges have been provided to meet the probable cost of forest-surveys to be undertaken by the Forest Survey Branch in the Eastern Circle during the current field-season. The provision of R12,000 on account of a steam-launch for use in the Western Circle will now be utilized in connection with the adjustment of the charge for the transfer,* to the Forest Department in that Circle, of one of the two steam-launches constructed for service in Arakan.

* Letter from Government of India, No. 856 F., dated 2nd July 1892.

6. The figures of the proposed Revised Estimate are accepted, subject to such modifications as may hereafter be communicated by telegraph.

7. The Estimate proposed for 1893-94 is :—

		R
Receipts		18,35,000
Charges	A.—Conservancy and Works	2,11,000
	B.—Establishments	3,79,000
	Total	5,90,000
Surplus		12,45,000

8. The Receipts have been fixed at a lower figure than those of the Revised Estimate for 1892-93, but are five lakhs higher than the Actuals of 1891-92. They include R1,17,500 from the sales of timber removed by Government agency, R12,83,000 from timber extracted by purchasers (of which R9,37,000 will be paid by the Bombay-Burma Trading Corporation, while R33,000 represent the "forest tribute from the Southern Shan States"), R1,62,000 from rubber, and R1,35,000 from cutch.

9. The Charges under "A.—Conservancy and Works" include R59,000 for departmental timber operations, R36,600 on the construction of necessary rest-houses and other buildings, R11,000 for sowing and planting, and R8,000 on account of fire-protection. No provision has been made to meet the cost of forest-survey work in Pyinmana. The approximate share of the expenditure by the Superintendent of Forest Surveys estimated under this head is about R33,000.

10. The amount entered against "B.—Establishments" is composed of the following items:—

		R
Pay of Conservators		35,400
„ Superior Officers		1,31,600
„ Subordinate Forest Establishments	R 68,500	1,14,400
„ Office Establishments	„ 45,900	
Deputation and special allowances		36,400
		3,17,800
Travelling allowances		49,400
Contingencies		11,800
Total		3,79,000

The provision for the salaries of Conservators and Superior Officers is within the sanctioned scale, while that for deputation and special allowances includes R10,000 on account of the pay and allowances of the Forest Settlement Officers who are likely to be employed in both Circles during the field-season of 1893-94. The sum shown opposite "Subordinate Forest Establishments" is R20,000 in excess of the existing scale, and provides for the conversion into permanent establishment of the temporary staff now engaged, when the re-organization of those establishments is effected. The provision for Office Establishments is R8,000 over the sanctioned scale, the difference being on account of temporary establishments.

11. Travelling allowances and Contingencies during the last three years for which actual figures are available have been as follows, compared with the Estimates for 1892-93 and 1893-94:—

		Travelling allowances.	Contingencies.
		R	R
Actuals	1889-90	28,731	4,085
	1890-91	26,650	4,368
	1891-92	31,663	6,391
Estimates	1892-93	44,750	9,600
	1893-94	49,400	11,800

The increase of more than 50 per cent. under Travelling allowances and of nearly 100 per cent. under Contingencies, provided in the Estimate for 1893-94 as compared with the Actuals of 1891-92, is understood to be due to the Province now having its full sanctioned complement of the Superior Staff and to the expected increase of the Subordinate Staff. The provision made will, however, be reduced by R4,400 and R2,300 respectively.

12. The following is a comparison of the Actuals of 1891-92 with the Revised Estimate for 1892-93 and the Budget Estimate for 1893-94, arranged under the main heads of Receipts and Charges :—

	Actuals, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	R	R	R
Receipts.			
I.—Timber and other produce removed and sold on Government account.	93,258	66,500	1,17,500
II to V.—Other revenue . . .	12,34,042	18,33,500	17,17,500
Total .	13,27,300	19,00,000	18,35,000
Charges.			
A. I.—Timber and other produce removed on Government account . .	2,821	21,000	50,000
A. II., III., and IV.—Other revenue .	21,256	32,000	30,000
A. V., VII., and VIII.—Formation, protection, and improvement of forests	26,860	88,000	88,000
A. VI. and IX.—Live and dead-stock and miscellaneous charges .	64,292	50,000	34,000
B.—Establishments	2,58,629	3,24,000	3,72,000
Total .	3,73,858	5,15,000	5,83,000
Surplus . . .	9,53,442	13,85,000	12,52,000

13. The following figures are provisionally sanctioned by the Government of India as the Estimate for 1893-94 :—

	R
Receipts	18,50,000
Charges	5,83,000
Surplus	12,67,000

ORDER.—Ordered that a copy of this Resolution be forwarded, for information and guidance, to the Chief Commissioner of Burma ; and for information to the Finance Department and the Comptroller and Auditor General.

Government of India Central Printing Office.—No. 732 R. & A.—27-3-93.—170.—I. A. V.

ASSAM FOREST BUDGET ESTIMATE FOR 1893-94.

Nos. 12 to 14 F., dated Calcutta, the 6th January 1893.

RESOLUTION—By the Government of India.

READ the following Resolutions containing the orders of the Government of India on the Budget Estimate of the Forest Department in Assam for 1892-93 :—

Nos. 151 to 153 F., dated 5th February 1892.
Circular No. 20 F., dated 13th July 1892.

Read also—

Letter from the Comptroller and Auditor General, No. 1275, dated 27th October 1892, forwarding the Budget Estimate for 1893-94.

RESOLUTION.

The Actuals of 1891-92, compared with the Estimates, were as follows :—

	Budget Estimate.	Revised Estimate.	Actuals.
	₹	₹	₹
Receipts	3,80,000	3,29,000	3,36,129
Charges . A.—Conservancy and Works	...	...	1,31,697
Charges . B.—Establishments . .	...	...	1,35,828
Charges . TOTAL .	2,92,000	2,72,000	2,67,525
Surplus	88,000	57,000	68,604

2. The increase in the Receipts, as compared with the Revised Estimate, was chiefly due to larger sales of timber removed from the forests by purchasers in consequence of the comparative absence of disturbances on the frontier.

The savings under Charges were effected by the restriction of departmental timber works, owing to the stoppage of floating operations on the early cessation of the rains; and by no new clearings having been made in the Charduar plantation, as explained in the Annual Progress Report.

The Surplus realized, though nearly ₹20,000 less than that of the Budget Estimate, was over ₹11,000 in excess of the Revised Estimate.

3. The Estimates for 1892-93 are :—

	Budget Estimate.	Revised Estimate.
	₹	₹
Receipts	3,48,000	3,43,300
Charges . A—Conservancy and Works . .	...	1,55,500
Charges . B.—Establishments . . .	...	1,50,000
Charges . TOTAL .	3,26,000	3,05,500
Surplus	22,000	37,800

4. A decrease in the Receipts is anticipated owing to fluctuations under various heads, the main cause being the absence of demand for timber removed by the direct agency of the Forest Department. The realization of revenue derived from rubber, estimated at ₹38,000, will depend in a great

measure upon the possibility of introducing, early in the working season, rules for the regulation of this traffic.

The expected decrease in the Charges is principally due to the fact that the provision made for establishments in the Budget Estimate will not be fully utilized during the year.

5. The figures of the proposed Revised Estimate are accepted, subject to such modifications as may hereafter be communicated by telegraph.

6. The Estimate proposed for 1893-94 is—

		R
Receipts		3,74,000
Charges.	A.—Conservancy and Works	1,10,400
	B.—Establishments	1,93,600
	TOTAL	3,04,000
Surplus		70,000

7. The Receipts have been fixed at a higher figure than those of the Actuals of 1891-92 and the Revised Estimate for 1892-93, as it is considered expedient to dispose, even at reduced prices, of a considerable quantity of the timber on hand. The realizations from the recently sanctioned duty of R12 a maund on all rubber exported from the province will also contribute materially towards the increase.

8. The Charges under "A.—Conservancy and Works" include R18,480 on account of departmental timber operations, R8,000 for payment of commission to mauzadars and others in connection with the collection of forest-revenue, R10,000 on the extension of the Charduar plantation by 200 acres, and R20,920 to meet the cost of fire-protection. No provision has been made on account of the survey by the Forest Survey Branch of the forests in the Goalpara district, as it was expected that the work now in progress would be completed by the close of the current year. The Superintendent of Forest Surveys has, however, included the sum of R10,000 in his Budget Estimate for 1893-94 as the approximate expenditure during that year on forest surveys in Assam.

9. The amount entered against "B.—Establishments" is composed of the following items:—

	R	R
Pay of Conservator		13,200
„ Superior Officers		72,600
„ Subordinate Forest Establishments	56,364	75,596
„ Office Establishments	19,232	
Deputation and special allowances		2,400
		1,63,796
Travelling allowances		23,330
Contingencies		6,474
TOTAL		1,93,600

The provision made for the pay of the Conservator and the Superior Officers (including Extra-Assistant Conservators) accords with the sanctioned scale; while the sum shown for Office Establishments is within the sanctioned maximum. The provision on account of salaries of Subordinate Forest Establishments (R56,364) is based upon proposals made to, but not yet sanctioned by, the Government of

India for the transfer of a considerable proportion of the temporary establishments to the permanent list and for the general revision of the subordinate staff. The present cost of the permanent and temporary establishments of that staff is about R53,000 per annum.

10. Travelling allowances and Contingencies for the last three years for which actual figures are available have been as follows, compared with the Estimates for 1892-93 and 1893-94:—

		Travelling allowances.	Contingencies.
		R	R
Actuals	1889-90	17,413	5,580
	1890-91	19,190	5,501
	1891-92	20,173	5,392
Estimates	1892-93	20,850	6,650
	1893-94	23,330	6,474

11. The following is a comparison of the Actuals of 1891-92 with the Revised Estimate for 1892-93 and the Budget Estimate for 1893-94, arranged under the main heads of Receipts and Charges:—

	Actuals, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	R	R	R
Receipts.			
I.—Timber and other produce removed and sold on Government account	14,301	28,630	30,920
II to V.—Other revenue	3,21,828	3,14,670	3,43,080
TOTAL	3,36,129	3,43,300	3,74,000
Charges.			
A. I.—Timber and other produce removed on Government account	8,165	18,910	18,520
A. II, III, and IV.—Other revenue	16,478	18,380	13,230
A. V, VII, and VIII.—Formation, protection and improvement of forests	86,606	99,230	62,300
A. VI and IX.—Live and dead stock, and miscellaneous charges	20,448	18,980	16,350
B.—Establishments	1,35,828	1,50,000	1,93,600
TOTAL	2,67,525	3,05,500	3,04,000
Surplus	68,604	37,800	70,000

12. The following figures are provisionally sanctioned by the Government of India as the Estimate for 1893-94:—

	R
Receipts	3,74,000
Charges	3,14,000
Surplus	60,000

ORDER.—Ordered that a copy of this Resolution be forwarded, for information and guidance, to the Chief Commissioner of Assam; and for information to the Department of Finance and Commerce, and the Comptroller and Auditor General.

Government of India Central Printing Office.—No. 819 R. & A.—24-1-93.—170—M.A.

COORG FOREST BUDGET ESTIMATE FOR 1892-93.

Nos. 88 to 90 F., dated Calcutta, the 24th January 1893.

RESOLUTION—By the Government of India.

READ the following Resolutions containing the orders of the Government of India on the Budget Estimate of the Forest Department in Coorg for 1892-93.—

Nos. 131 to 133 F., dated 5th February 1892.
Circular No. 20 F., dated 13th July 1892.

Read also—

Letter from the Comptroller and Auditor General, No. 1410, dated 17th November 1892, forwarding the Budget Estimate for 1893-94.

RESOLUTION.

The Actuals of 1891-92, compared with the Estimates, were as follows:—

		Budget Estimate.	Revised Estimate.	Actuals.
		R	R	R
Receipts		1,14,000	1,72,000	1,82,897
Charges	A.—Conservancy and Works	...	...	53,737
	B.—Establishments	...	...	33,123
	TOTAL	99,000	99,000	86,860
Surplus		15,000	73,000	96,037

2. The increase in the Receipts was due to an unexpected demand for timber from Mysore, and to larger local sales of timber, sandalwood, and cardamoms.

The decrease in the Charges was occasioned by reduction of expenditure generally.

The Surplus obtained was R81,000 in excess of the original estimate. Both the gross and net revenues were the highest on record.

3. The Estimates for 1892-93 are—

		Budget Estimate.	Revised Estimate.
		R	R
Receipts		1,19,000	1,53,000
Charges	A.—Conservancy and Works	...	48,900
	B.—Establishments	...	41,808
	TOTAL	89,000	90,708
Surplus		30,000	62,292

4. The expected increase in the Receipts is mainly accounted for by the circumstance that a revenue of R80,000 is anticipated from the sale of sandalwood, instead of R40,000 as originally estimated.

The increase in the Charges occurs under "B.—Establishments" and is provided mainly to meet the repayment to the Madras Government of the expenditure incurred by that Government on the training at the Dehra Forest School of Mr. Seager, who was transferred during the year to Coorg.

5. The figures of the Revised Estimate are accepted, subject to such modifications as may hereafter be communicated by telegraph.

6. The Estimate proposed for 1893-94 is—

		R
Receipts		1,53,500
Charges	A.—Conservancy and Works	47,700
	B.—Establishments	42,700
	TOTAL	90,400
Surplus		63,100

7. The Receipts approximate closely to those of the Revised Estimate, and include R58,000 from timber, R70,000 from sandalwood, and R15,000 from cardamoms.

8. The Charges under "A.—Conservancy and Works" provide R22,500 for departmental timber and sandalwood operations, R5,000 for buildings, R6,000 on account of plantations, and R6,100 for fire-protection.

9. The amount entered against "B.—Establishments" is composed of the following items:—

		R
Pay of Superior Officers		12,600
„ Subordinate Forest Establishments	R19,000	24,000
„ Office Establishments	„ 5,000	
		36,600
Travelling allowances		4,700
Contingencies		1,400
	TOTAL	42,700

The provision for Superior Officers is within the sanctioned scale; but that for Subordinate Forest and Office Establishments includes R3,000 to meet a portion of the cost of the proposed reorganization (which has not yet been sanctioned) of those establishments.

10. Travelling allowances and Contingencies during the last three years for which actual figures are available have been as follows, compared with the Estimates for 1892-93 and 1893-94:—

		Travelling allowances. R	Contingencies. R
Actuals	1889-90	2,797	1,148
	1890-91	2 913	1,097
	1891-92	3,736	1,381
Estimates	1892-93	4,550	1,400
	1893-94	4,700	1,400

11. The following is a comparison of the Actuals of 1891-92 with the Revised Estimate for 1892-93 and the Budget Estimate for 1893-94, arranged under the main heads of Receipts and Charges :—

	Actuals, 1891-92	Revised Estimate, 1892-93	Budget Estimate, 1893-94.
	₹	₹	₹
Receipts.			
I.—Timber and other produce removed and sold on Government account .	1,22,967	1,10,200	1,10,200
II. to V.—Other revenue . . .	60,630	42,800	43,300
TOTAL .	1,82,897	1,53,000	1,53,500
Charges.			
A. I.—Timber and other produce removed on Government account . .	22,916	20,100	22,600
A. II, III, and IV —Other revenue .	...	...	...
A V, VII, and VIII.—Formation, protection and improvement of forests	29,508	27,100	23,900
A. VI and IX.—Live and dead-stock, and miscellaneous charges . . .	1,313	1,700	1,20
B.—Establishments	33,123	41,808	42,700
TOTAL .	86,860	90,708	90,400
Surplus . .	96,037	62,292	63,100

12. The following figures are provisionally sanctioned by the Government of India as the Estimate for 1893-94: —

	₹
Receipts	1,54,000
Charges	87,000
Surplus	67,000

ORDER.—ORDERED that a copy of this Resolution be forwarded, for information and guidance, to the Chief Commissioner of Coorg ; and for information to the Finance Department and the Comptroller and Auditor General.

Government of India Central Printing Office.—No. 819 R & A —16-3-93.—170.

AJMERE FOREST BUDGET ESTIMATE FOR 1892-93.

Nos. 114 to 118 F., dated Calcutta, the 31th January 1893.

RESOLUTION—By the Government of India.

READ the following Resolutions containing the orders of the Government of India on the Budget Estimate of the Forest Department in Ajmere for 1892-93 :—

Nos. 192 to 196 F., dated 9th February 1892.
Circular No. 20 F., dated 13th July 1892.

Read also—

Letter from the Comptroller and Auditor General, No. 1339, dated 9th November 1892, forwarding the Budget Estimate for 1893-94.

RESOLUTION.

The Actuals of 1891-92, compared with the Estimates, were as follows :—

		Budget Estimate.	Revised Estimate.	Actuals.
		R	R	R
Receipts		14,000	19,000	19,799
Charges	A.—Conservancy and Works	...	...	2,922
	B.—Establishments	...	...	11,064
	TOTAL	14,000	14,000	13,986
Surplus		...	5,000	5,813

2. The Actuals approximated closely to the figures of the Revised Estimate and call for no remarks. A surplus of nearly R6,000 was realized. Free grants of timber and other forest-produce were made to the estimated value of R42,455.

3. The Estimates for 1892-93 are —

		Budget Estimate.	Revised Estimate.
		R	R
Receipts		14,000	14,000
Charges	A.—Conservancy and Works	...	2,070
	B.—Establishments	...	11,930
	TOTAL	14,000	14,000
Surplus		...	...

4. The figures of the Revised Estimate are the same as those of the original estimate. No provision has, however, been made for the pay and allowances (aggregating about R1,600) of the Assistant Conservator who has been

deputed from Berar for three months to assist in the preparation of a working-plan for the forests in Ajmere.

5. The figures of the proposed Revised Estimate are accepted, subject to such modifications as may hereafter be communicated by telegraph.

6. The Estimate proposed for 1893-94 is:—

		₹
Receipts		14,000
Charges	A.—Conservancy and Works	2,070
	B.—Establishments	11,930
	TOTAL	14,000
Surplus		...

7. The totals of the Receipts and Charges are identical with those of the Revised Estimate for 1892-93. The Receipts include ₹7,500 from fuel and ₹4,000 from grass. The Charges under "A.—Conservancy and Works" include ₹1,350 on account of sowing and planting, ₹50 for the preparation of working-plans, and ₹300 to provide for the continued entertainment of two meteorological observers. A separate application will, as usual, be submitted in connection with this last item.

8. The amount entered against "B.—Establishments" is composed of the following items:—

	₹	₹
Pay of Superior Officer		3,000
„ Subordinate Forest Establishment	4,932	6,108
„ Office Establishment	1,176	
Deputation and special allowances		600
		9,708
Travelling allowances		1,620
Contingencies		602
TOTAL		11,930

The provision for "Salaries" is within the sanctioned scale.

9. Travelling allowances and Contingencies during the last three years for which actual figures are available have been as follows, compared with the Estimates for 1892-93 and 1893-94:—

		Travelling allowances.	Contingencies.
		₹	₹
Actuals	1889-90	1,193	409
	1890-91	1,213	545
	1891-92	1,644	531
Estimates	1892-93	1,620	602
	1893-94	1,620	602

10. The following is a comparison of the Actuals of 1891-92 with the Revised Estimate for 1892-93 and the Budget Estimate for 1893-94, arranged

under the main heads of Receipts and Charges:—

	Actuals, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	₹	₹	₹
Receipts.			
I.—Timber and other produce removed and sold on Government account	...	...	...
II to V.—Other revenue	19,799	14,000	14,000
TOTAL	19,799	14,000	14,000
Charges.			
A. I.—Timber and other produce removed on Government account	...	...	...
A. II, III, and IV.—Other revenue	...	...	...
A. V, VII, and VIII.—Formation, protection and improvement of forests	2,714	1,940	1,920
A. VI and IX.—Live and dead-stock, and miscellaneous charges	208	130	150
B.—Establishments	11,064	11,930	11,930
TOTAL	13,986	14,000	14,000
Surplus	5,813	...	...

11. The following figures are provisionally sanctioned by the Government of India as the Estimate for 1893-94:—

	₹
Receipts	14,000
Charges	14,000
Surplus	...

ORDER.—Ordered that a copy of this Resolution be forwarded, for information and guidance, to the Chief Commissioner of Ajmere; and for information to the Foreign Department, the Finance Department, and the Comptroller and Auditor General.

Ordered, also, that a copy be forwarded to the Government of the North-Western Provinces and Oudh for communication to the Conservator of Forests, School Circle.

Government of India Central Printing Office.—No. 819 R. & A.—16-3-93 —170.

BALUCHISTAN FOREST BUDGET ESTIMATE FOR 1893-94.

Nos. 179 to 182 F., dated Calcutta, the 14th February 1893.

RESOLUTION—By the Government of India.

READ the following Resolutions containing the orders of the Government of India on the Budget Estimate of the Forest Department in Baluchistan for 1892-93 :—

Nos. 143 to 146 F., dated 5th February 1892.
Circular No. 20 F., dated 13th July 1892.

Read also—

Letters from the Comptroller and Auditor General, No. 1295, dated 1st November 1892, and No. 1493, dated 3rd December 1892, forwarding the Budget Estimate for 1893-94.

RESOLUTION.

The Actuals of 1891-92, compared with the Estimates, were as follows :—

		Budget Estimate.	Revised Estimate.	Actuals.
		R	R	R
Receipts		21,000	21,000	20,608
Charges	A.—Conservancy and Works	...	...	9,313
	B.—Establishments	...	...	21,184
	TOTAL	36,000	32,000	30,497
Deficit		15,000	11,000	9,889

2. The Receipts approximated closely to those of the Estimates, and were the highest yet obtained in Baluchistan. The largest item was R16,343 arising from the levy of royalty-fees.

The decrease in the Charges was principally due to savings in departmental operations for the supply of timber and fuel, as it was found impracticable to carry on the work at remunerative rates.

3. The Estimates for 1892-93 are :—

		Budget Estimate.	Revised Estimate.
		R	R
Receipts		38,000	20,000
Charges	A.—Conservancy and Works	...	41,400
	B—Establishments	...	22,300
	TOTAL	50,000	63,700
Deficit		12,000	43,700

4. The total Receipts of the Revised Estimate have erroneously been entered, both in the Deputy Conservator's explanatory-note and in the estimate-sheet itself, as R30,000, instead of R20,000. A large decrease is expected in

the Receipts, as timber, firewood, and other produce are obtainable from forests other than those under the control of the Forest Department. The estimate of Charges for departmental operations has been correspondingly reduced; but, on the other hand, the sum of R27,000 has been transferred by the Government* of India from the Military Estimates of 1892-93 to meet expenditure on the Shebo Canal plantation, which is now under the charge of the local Forest Department, instead of the Commissariat Department as hitherto.

* Finance Department's No. 5079 A., dated 19th December 1892.

5. The figures of the Revised Estimate are accepted, subject to such modifications as may hereafter be communicated by telegraph.

6. The Estimate proposed for 1893-94 is:—

		R
Receipts		31,200
Charges	A.—Conservancy and Works	64,700
	B.—Establishments	29,900
	TOTAL	94,600
Deficit		63,400

7. Under Receipts, R10,000 will be realized only in the event of a severe winter causing a large demand to arise for fuel from the State forests. R14,000 are also estimated as the royalty to be obtained on firewood, and timber from shared and private forests.

8. The Charges under "A.—Conservancy and Works" include R12,690 on account of departmental operations for the supply of timber, firewood, and grass; R35,800 for the maintenance of the Shebo Canal plantation; and R10,000† to acquire land and sink artesian wells with the view of forming additional plantations and thus increasing the local supply of forage along the main military routes.

† *Vide* Foreign Department's letter to Agent to Governor General in Baluchistan, No. 2000 E., dated 29th October 1892 (paragraph 5).

9. The amount entered against "B.—Establishments" is composed of the following items:—

		R
Pay of Superior Officer		10,800
„ Subordinate Forest Establishments	R11,748	13,164
„ Office Establishments	„ 1,416	
Deputation and special allowances		1,200
		25,164
Travelling allowances		3,400
Contingencies		1,336
	TOTAL	29,900

The provision for the Deputy Conservator's salary is in accordance with the sanctioned scale; but that for Subordinate Forest and Office Establishments is in excess of the existing scale, the difference being due to the inclusion of the cost of the proposed re-organization (which has not yet been sanctioned) of those establishments.

10. Travelling allowances and Contingencies during the last three years for which actual figures are available have been as follows, compared with the Estimates for 1892-93 and 1893-94:—

		Travelling allowances.	Contingencies.
		₹	₹
Actuals	1889-90	2,493	327
	1890-91	2,478	709
	1891-92	2,494	942
Estimates	1892-93	2,800	1,000
	1893-94	3,400	1,336

The increase provided for is due to the area of country that has now to be travelled over having been extended.

11. The following is a comparison of the Actuals of 1891-92 with the Revised Estimate for 1892-93 and the Budget Estimate for 1893-94, arranged under the main heads of Receipts and Charges:—

	Actuals, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	₹	₹	₹
Receipts.			
I.—Timber and other produce removed and sold on Government account	2,040	4,500	15,650
II to V.—Other revenue	18,568	15,500	15,550
TOTAL	20,608	20,000	31,200
Charges.			
A. I.—Timber and other produce removed on Government account	3,503	3,100	12,690
A. II, III, and IV.—Other revenue	1,503	1,700	...
A. V, VII, and VIII.—Formation, protection, and improvement of forests	3,829	36,140	51,300
A. VI and IX.—Live and dead-stock, and miscellaneous charges	478	460	710
B.—Establishments	21,184	22,300	29,900
TOTAL	30,497	63,700	94,600
Deficit	9,889	43,700	63,400

12. The following figures are provisionally sanctioned by the Government of India as the Estimate for 1893-94:—

	₹
Receipts	31,200
Charges	90,800
Deficit	60,400

ORDER.—Ordered that a copy of this Resolution be forwarded to the Foreign Department for information and for communication to the Agent to the Governor General in Baluchistan; and for information to the Government of the Punjab, the Finance Department, and the Comptroller and Auditor General.

Government of India Central Printing Office No. 786 R. and A.—20-3-93—170.—Rhidoy.

BUDGET ESTIMATE OF THE IMPERIAL FOREST SCHOOL FOR 1893-94.

Nos. 165 to 168F., dated Calcutta, the 11th February 1893.

RESOLUTION—By the Government of India.

READ the following Resolutions containing the orders of the Government of India on the Budget Estimate of the Imperial Forest School for 1892-93 :—

Nos. 134 to 137 F., dated 5th February 1892.
Circular No. 20 F., dated 13th July 1892.

Read also—

Letter from the Comptroller and Auditor General, No. 1363, dated 11th November 1892, forwarding the Budget Estimate for 1893-94.

RESOLUTION.

The Actuals of 1891-92, compared with the Estimates, were as follow:

		Budget Estimate.	Revised Estimate.	Actuals.
		R	R	R
Receipts		1,000	1,000	1,788
Charges	A.—Conservancy and Works	...	...	7,487
	B.—Establishments	...	...	36,860
	TOTAL	36,000	46,000	44,347
Deficit		35,000	45,000	42,559

2. The increase in the Receipts was realized chiefly by sales of stationery to the students. The decrease in the Charges, as compared with the Revised Estimate, was effected by savings under "B.—Establishments" and calls for no special remarks.

3. The Estimates for 1892-93 are—

		Budget Estimate.	Revised Estimate.
		R	R
Receipts		1,000	1,800
Charges	A.—Conservancy and Works	...	6,850
	B.—Establishments	..	44,400
	TOTAL	48,000	51,250
Deficit		47,000	49,450

4. The increased Charges have been provided to meet the following requirements:—(*a*) purchase of additional surveying and drawing instruments for the use of the larger number of students now at the Forest School; (*b*) construction of the gymnasium sanctioned* by the Government of India; (*c*) partial fitting up of a laboratory at the Schoo

* Letter from Revenue and Agricultural Department to Inspector General of Forests, No. 932 F., dated 19th July 1892.

for the Assistant Agricultural Chemist to the Government of India; (*d*) grant to the Civil Surgeon of Dehra Dun, with effect from 19th October last, of the sanctioned* allowance of R50 per mensem for being in medical charge of the Forest School.

* Financial Department's No. 4366 Ex., dated 26th October 1892.

5. The figures of the proposed Revised Estimate are accepted, subject to such modifications as may hereafter be communicated by telegraph.

6. The Estimate proposed for 1893-94 is—

		R
Receipts		1,500
Charges	A.—Conservancy and Works	7,200
	B.—Establishments	45,800
	TOTAL	53,000
Deficit		51,500

7. The Charges under "A.—Conservancy and Works" include R1,150 for mathematical and surveying instruments, R1,400 for the purchase of a lecture tent, and R1,500 for the completion of the laboratory.

8. The principal items of the Charges under "B.—Establishments" relate to the salaries, local and travelling allowances of the School Officers; to the salary and travelling allowance of Mr. Cotes, Deputy Superintendent of the Indian Museum, for the two months of his annual deputation to the School in connection with the course of instruction in Forest Zoology; the Director's local allowance of R200 per mensem; the honoraria (R700) for special instructors; the Civil Surgeon's allowance of R50 per mensem; and the local allowance of R25 per mensem recently sanctioned† for Ranger Birbal, Store-keeper at the School. As regards this last item, the fixed travelling allowance of R5 per mensem provided for the Ranger in the Estimate is no longer necessary.

† Letter from Revenue and Agricultural Department to Inspector General of Forests, No. 2659-151 (Agri.), dated 4th November 1892.

No provision has, however, been made to meet the pay, allowances and incidental expenses of the Assistant Agricultural Chemist who will be attached to the Forest School during the year. The estimate has accordingly been increased by R9,000 on this account.

9. The sum of R62,600 is provisionally sanctioned by the Government of India for expenditure at the Forest School in 1893-94.

ORDER.—Ordered that a copy of this Resolution be forwarded to the Inspector General of Forests for information and for communication to the Director of the Forest School.

Ordered, also, that a copy be forwarded, for information, to the Government of the North-Western Provinces and Oudh, the Finance Department, and the Comptroller and Auditor General.

Government of India Central Printing Office—No. 819 R. & A.—6-5-93.—

IMPERIAL FOREST SURVEY BUDGET FOR 1892-93.

Nos. 186 to 188S F., dated Calcutta, the 16th February 1893.

RESOLUTION—By the Government of India.

READ the following Resolutions containing the orders of the Government of India on the Budget Estimate of the Imperial Forest Survey Branch for 1892-93:—

Nos 147 to 150 F., dated 5th February 1892.
Circular No. 20 F, dated 13th July 1892.

Read also—

Letter from the Comptroller and Auditor General, No. 1371, dated 11t ember 1892, forwarding the Budget Estimate for 1893-94.

RESOLUTION.

The Actuals of 1891-92, compared with the Estimates, were as follows:—

		Budget Estimate.	Revised Estimate.	Actuals.
		R	R	R
Receipts		.	...	257
Charges	A.—Conservancy and Works	...	...	5,718
	B.—Establishments	...	...	21,164
	TOTAL	17,000	23,000	26,882
Deficit		17,000	23,000	26,625

2. The increase in the Charges was due chiefly to a larger proportion than was anticipated of the expenditure, including the pay of the Assistant Superintendent while on three months' privilege leave, having been apportioned to "Imperial" instead of "Provincial."

The *total* Revised Estimate of expenditure on account of forest-surveys executed by the Forest Survey Branch during 1891-92, as provisionally accepted in the Resolution of this Department Nos. 147 to 150 F., dated 5th February 1892, was R1,40,000, which, however, included R1,17,000 for work in the different provinces, the expenditure of the Forest Survey Branch itself (Imperial) being calculated at R23,000. The total actual expenditure in 1891-92 amounted to R1,14,115, of which R87,233 * have been adjusted by apportionment among the several provinces concerned, in accordance with the terms of Circular No. 9 F., dated 2nd July 1890, leaving the Imperial expenditure of the Forest Survey Branch at R26,882, or R3,882 more than the Revised Estimate.

	R
* North-Western Provinces and Oudh	460
Punjab { Punjab "Forests" / Imperial "Surveys" }	12,761
Bengal	803
Central Provinces	28,744
Assam	21,654
Burma	21,878
Berar	933
TOTAL	87,233

3. The total Estimates for 1892-93 and 1893-94 compare with the Actuals of 1891-92 as follows:—

		1891-92.	1892-93.		1893-94.
		Actuals.	Budget Estimate.	Revised Estimate.	Budget Estimate.
		R	R	R	R
Receipts		257	...	463	...
Charges.	A.—Conservancy and Works	...	...	63,500	62,500
	B.—Establishments	...	...	86,500	87,500
	TOTAL	1,14,115	*1,50,000	1,50,000	1,50,000
Deficit		1,13,858	1,50,000	1,49,537	1,50,000

*Of this R23,000 represented the expenditure of the Forest Survey Branch alone.

4. The approximate apportionment among the various provinces of the expenditure provided in the Revised Estimate for 1892-93 and in the Budget Estimate for 1893-94 is as follows:—

	1892-93.	1893-94.
	R	R
North-Western Provinces and Oudh	7,800	11,000
Punjab (½ Punjab "Forests," ½ Imperial "Surveys")	19,000	17,000
Central Provinces	37,000	38,000
Assam	17,400	10,000
Burma	45,000	50,000
Berar	1,300	500
Imperial (Forest Survey Branch)	22,500	23,500
TOTAL	1,50,000	1,50,000

The figures for 1893-94 show an increase in the North-Western Provinces and Oudh and a decrease in Assam. This is due to the circumstance that on completion during the year of the work now in progress in the latter province, forest-survey operations will be undertaken in Oudh. The increase in Burma also is occasioned by the projected survey of the forests in Pyinmana for a portion of the year, in addition to those in Tenasserim.

5. The budget provision for 1893-94 includes R5,000 to meet the railway and steamer fares of coolies belonging to the Burma surveys; R5,000 on account of the cost of photozincography and other work of a miscellaneous character done for the Forest Survey Branch by the Survey of India Department; and R15,552 for the entertainment of Lower Subordinate Establishments. The maximum amount to be spent on the employment of such establishments has recently been raised by the Government of India† to R20,000 per annum, with effect from 1st April 1893.

†Revenue and Agricultural Department's letter to Inspector General of Forests, No. 2520—198, dated 8th November 1892.

6. In accordance with the instructions contained in Circular No. 9 F., dated 2nd July 1890 (paragraphs 2 and 6), the expenditure on forest-surveys in the different provinces, as provided in the Estimates for 1892-93 and 1893-94, will be duly adjusted by the Comptroller and Auditor General in communication with the Superintendent of Forest Surveys.

7. The purely "Imperial" expenditure of the Forest Survey Branch itself is fixed provisionally at R22,500 for 1892-93 and R28,000 for 1893-94.

ORDER.—Ordered that a copy of this Resolution be forwarded to the Inspector General of Forests for information and for communication to the Superintendent of Forest Surveys.

Ordered, also, that a copy be forwarded, for information, to the Finance Department and the Comptroller and Auditor General.

Government of India Central Printing Office.—No. 785 R. & A.—25-3-93.—170.—T. A. V.

ANDAMANS FOREST BUDGET ESTIMATE FOR 1892-93.

Nos. 151 to 154 F., dated Calcutta, the 9th February 1893.

RESOLUTION—By the Government of India.

READ the following Resolutions containing the orders of the Government of India on the Budget Estimate of the Forest Department in the Andamans for 1892-93:—

Nos. 197 to 200 F., dated 9th February 1892.
Circular No. 20 F., dated 13th July 1892.

Read also—

Letter from the Comptroller and Auditor General, No. 884, dated 16th August 1892, forwarding the Budget Estimate for 1893-94.

RESOLUTION.

The Actuals of 1891-92, compared with the Estimates, were as follows:—

		Budget Estimate.	Revised Estimate.	Actuals.
		R	R	R
Receipts		2,89,000	2,11,000	2,72,338
Charges	A.—Conservancy and Works	...	...	1,65,115
	B.—Establishments	...	...	14,793
	TOTAL	1,61,000	1,38,000	1,79,908
Surplus		1,28,000	73,000	92,430

2. The increase in the Receipts, as compared with the Revised Estimate, was mainly due to the fact that two cargoes of Padouk timber were sold in London, instead of one cargo as expected.

The increase in the Charges was chiefly occasioned by larger departmental operations for the extraction of timber, resulting in a corresponding increase of revenue; by freight and agents' charges on the timber sold in London having been calculated at the exchange-rate of $16\frac{1}{16}$ pence to the rupee, instead of at $17\frac{1}{2}$ pence as had been estimated for; and by the appointment to the Andamans in November 1891 of a second Forest Officer.

3. The Estimates for 1892-93 are:—

		Budget Estimate.	Revised Estimate.
		R	R
Receipts		2,82,000	3,03,000
Charges	A.—Conservancy and Works	...	1,89,000
	B.—Establishments	...	20,000
	TOTAL	1,88,000	2,09,000
Surplus		94,000	94,000

4. The increased Receipts are expected principally from larger sales of timber in the London market, the exchange-rate being calculated at 16*d.* to the rupee.

The increased Charges include R16,000 on account of the extension by two miles of the forest tramway for the purpose of enabling the Department to

work out and utilize the timber girdled in 1890-91 and 1891-92. This project has been separately sanctioned * by the Government of India. R3,000 will, however, be transferred to the Budget Estimate of 1893-94 to provide for the purchase of two additional elephants.

* Telegram to Superintendent of Port Blair, No. 1150 F., dated 8th September 1892

5. The figures of the Revised Estimate are accepted as follows, subject to such modifications as may hereafter be communicated by telegram :—

	R
Receipts	3,03,000
Charges	2,06,000
Surplus	97,000

6. The Estimate proposed for 1893-94 is :—

		R
Receipts		3,29,000
Charges	A.—Conservancy and Works	1,82,000
	B —Establishments	19,000
	TOTAL	2,01,000
Surplus		1,28,000

7. The Receipts have been fixed at a higher figure than those of the Revised Estimate for 1892-93, as it is anticipated that larger sales of timber, of better quality than that hitherto supplied, will take place in London, R2,13,000 being estimated for from this source. The demand for timber at the depôts in Port Blair, for purposes of export, is also steadily increasing: R82,000 are expected to be thus realized.

8. The Charges under "A.—Conservancy and Works" include about R92,000 on account of loading, freight, and agency charges for the consignments of timber to be despatched to London; R15,000 in connection with the purchase of four elephants, to which R3,000 will be transferred from the Revised Estimate for 1892-93 to provide for the supply of two additional animals; and R17,000 to meet the cost of the grain supplied by the Commissariat Department (whose rates have been raised in consequence of the damage done to the paddy crops by the late cyclone) for the elephants and other cattle.

The provision made for Establishments is within the sanctioned scale.

9. The following figures are provisionally sanctioned by the Government of India as the Estimate for 1893-94 :—

	R
Receipts	3,29,000
Charges	2,04,000
Surplus	1,25,000

ORDER.—Ordered that a copy of this Resolution be forwarded, for information and guidance, to the Superintendent of Port Blair; and for information to the Home Department, the Finance Department, and the Comptroller and Auditor General.

Government of India Central Printing Office.—No 819 R. & A.—16-3-93.—170.—F. A.

MADRAS PRESIDENCY FOREST BUDGET ESTIMATE FOR 1892-93.

Nos. F., dated Calcutta, the February 1893.

RESOLUTION—By the Government of India.

READ the following Resolutions containing the orders of the Government of India on the Budget Estimate of the Forest Department in the Madras Presidency for 1892-93:—

Nos. 185 to 187F., dated 8th February 1892.

Circular No. 20F., dated 13th July 1892.

Read also—

Proceedings of the Government of Madras, No. 1269 (Revenue), dated 17th December 1892, reviewing the Budget Estimate for 1893-94.

RESOLUTION.

The Actuals of 1891-92, compared with the Estimates, were as follows:—

		Budget Estimate.	Revised Estimate.	Actuals.
		₹	₹	₹
Receipts		18,00,000	18,00,000	16,94,215
Charges	A.—Conservancy and Works.	...	...	6,90,545
	B.—Establishments	...	...	5,93,384
	TOTAL	13,40,000	13,85,000	12,83,929
Surplus		4,60,000	4,15,000	4,10,286

2. The decrease in the Receipts was mainly due to the generally unfavourable season which prevailed during the year, and which materially diminished the sales of timber, bamboos and other forest-produce, free grants of these articles having had to be made on a large scale. Other causes of the decrease were the continued fall in the demand for redwood in Cuddapah, and the substitution of coal for wood-fuel on the Madras Railway.

The decrease in the Charges was caused, partly by less departmental work having been done than was estimated for, but principally because the promotions, consequent on the reorganization of the Superior Staff, were not notified until after the close of the year, while the reorganization of the Subordinate and Office Establishments, for which provision had been made, was not brought into force.

3. The Estimates for 1892-93 are:—

		Budget Estimate.	Revised Estimate.
		₹	₹
Receipts		19,00,000	17,64,000
Charges	A.—Conservancy and Works.	...	8,03,000
	B.—Establishments	...	6,97,000
	TOTAL	16,08,000	15,00,000
Surplus		2,92,000	2,64,000

4. The decrease in the Receipts is expected to occur mainly in the Central Circle, in consequence of the substitution of the departmental for the permit-system of working, the diminution in the selling-price of redwood, and the use of coal instead of wood-fuel on the railway.

The expected decrease in the Charges is under "B. Establishments," and is chiefly due to the fact that the provision which was made for a whole year in the sanctioned estimate, on account of the proposed revision of Subordinate and Office Establishments, is limited in the Revised Estimate to three months.

5. There is no likelihood that the reorganization of the Subordinate Staff will take place within the financial year; and the progress of expenditure for the first 9 months of the year indicates that the expenditure is not likely to exceed ₹13,90,000. The figures of the Revised Estimate are accordingly accepted as follows, subject to such modifications as may hereafter be communicated by telegraph :—

	₹
Receipts	17,64,000
Charges	13,90,000
Surplus	3,74,000

6. The Estimate proposed for 1893-94 (after revision by the Madras Government of the Revenue Board's figures) is :—

		₹
Receipts		19,00,000
Charges	A.—Conservancy and Works	8,60,000
	B.—Establishments	8,24,000
	TOTAL	16,84,000
Surplus		2,16,000

In their order No. 61, dated 18th January 1893, the Madras Government have reduced the proposed figure for Charges to ₹16,24,000.

7. The Receipts have been fixed at a higher figure than those of the Actuals of 1891-92 and the Revised Estimate for 1892-93, as a general increase in the forest-revenue is expected. ₹4,57,000 are estimated to be realized from timber, ₹3,83,000 from firewood and charcoal, ₹1,77,000 from bamboos, ₹1,95,000 from grazing and fodder grass, and ₹4,52,000 from minor produce removed by private agency.

8. The Charges under "A. Conservancy and Works" include ₹78,000 for the supply of timber by departmental agency, ₹1,09,000 for the similar supply of firewood and charcoal, ₹75,000 on account of the removal of timber and other produce by private agency, ₹1,39,000 under "communications and buildings," ₹67,000 in connection with forest demarcation and settlement, ₹94,000 to meet the cost of surveys* and working-plans, ₹72,000 for plantations, and ₹59,000 on account of fire-protection.

* The Surveyor General's estimate for Forest Surveys is ₹59,000

9. The amount entered against "B. Establishments" is composed of the following items:—

		R
Pay of Conservators		48,600
„ Superior Officers		2,16,700
„ Subordinate Forest Establishments	R2,38,400	3,68,900
„ Office Establishments	R1,30,500	
Deputation and special allowances		2,700
		6,36,900
Travelling allowances		1,44,120
Contingencies		42,980
	TOTAL	8,24,000

The provision made for the salaries of Conservators and Superior Officers is within the sanctioned scale, and includes also the salary (at R500 per mensem) of an additional officer for Forest Settlement work, whose appointment is under consideration. The provision for Subordinate Forest and Office* Establishments embraces the proposed reorganization of those establishments, the provision for which the Madras Government have since decided to reduce.

* Includes R18,000 on account of *temporary* employés

10. Travelling allowances and Contingencies during the last three years for which actual figures are available have been as follows, compared with the Estimates for 1892-93 and 1893-94:—

		Travelling allowances.	Contingencies.
		R	R
Actuals	1889-90	96,252	25,135
	1890-91	98,135	26,440
	1891-92	1,02,734	28,937
Estimates	1892-93	1,18,970	48,070
	1893-94	1,44,120	42,980

11. The following is a comparison of the Actuals of 1891-92 with the Revised Estimate for 1892-93 and the Budget Estimate for 1893-94, arranged under the main heads of Receipts and Charges:—

	Actuals, 1891-92.	Revised Estimate, 1892-93	Budget Estimate, 1893-94.
	R	R	R
Receipts.			
I.—Timber and other produce removed and sold on Government account	3,84,162	4,31,260	5,00,625
II to V.—Other revenue	13,10,053	13,32,740	13,99,375
TOTAL	16,94,215	17,64,000	19,00,000
Charges.			
A. I.—Timber and other produce removed on Government account	1,63,699	1,90,780	2,34,604
A. II, III, and IV—Other revenue	79,497	75,392	78,115
A. V, VII, and VIII—Formation, protection, and improvement of forests	3,83,330	4,99,465	5,00,369
A. VI and IX.—Live and dead stock, and miscellaneous charges	64,019	37,373	46,912
B.—Establishments	5,93,384	6,97,000	8,24,000
TOTAL	12,83,929	15,00,000	16,84,000
Surplus	4,10,286	2,64,000	2,16,000

12. The following figures are provisionally sanctioned by the Government of India as the Estimate for 1893-94:—

	R
Receipts	19,00,000
Charges	16,24,000
Surplus	2,76,000

ORDER.—Ordered that a copy of this Resolution be forwarded, for information and guidance, to the Government of Madras; and for information to the Finance Department and the Comptroller and Auditor General.

Government of India Central Printing Office.—No. 900 R. & A.—20-3-93.—170.—R. N. D.

BOMBAY FOREST BUDGET ESTIMATE FOR 1893-94.

Nos. 176 to 178 F., dated Calcutta, the 14th February 1893.

RESOLUTION—By the Government of India.

READ the following Resolutions containing the orders of the Government of India on the Budget Estimate of the Forest Department in the Bombay Presidency for 1892-93 :—

Nos. 157 to 159 F., dated 6th February 1892.
Circular No. 20 F., dated 13th July 1892.

Read also—

Letter from the Accountant General, Bombay, No. 27951 B., dated 11th January 1893, forwarding the Budget Estimate for 1893-94.

RESOLUTION.

The Actuals of 1891-92, compared with the Estimates, were as follows :—

		Budget Estimate.	Revised Estimate.	Actuals.
		₹	₹	₹
Receipts		35,00,000	34,44,000	32,84,649
Charges	A.—Conservancy and Works	...	...	10,80,127
	B.—Establishments	...	...	8,44,435
	TOTAL	20,30,000	20,74,000	19,24,562
Surplus		14,70,000	13,70,000	13,60,087

2. The actual Receipts in the Northern and Sind Circles were in excess of those originally estimated for ; but this increase was more than counterbalanced in the Southern Circle, where the realizations were nearly 4½ lakhs less than the original estimate. This large decrease in the Receipts was chiefly due to the fact that the scarcity which prevailed during the year in the Deccan reduced the demands for timber that would otherwise have arisen from the districts in the plains.

The decrease in the Charges was occasioned, in the Southern Circle, by payments not having been made to certain contractors for delivery of timber at depôts, and by a reduction of the Southern Mahratta Railway Company's requirements in fuel; and, in the Northern Circle, by less expenditure having been incurred on forest-surveys and plantations than was estimated. The small decrease in Sind, as compared with the Revised Estimate, calls for no special remarks.

3. The Estimates for 1892-93 are—

		Budget Estimate.	Revised Estimate.
		₹	₹
Receipts		35,17,000	35,12,000
Charges	A.—Conservancy and Works	...	13,15,000
	B.—Establishments	...	8,79,000
	TOTAL	22,39,000	21,94,000
Surplus		12,78,000	13,18,000

4. The expected diminution in the Receipts calls for no comment. The Conservators' Revised Estimates provided for an increase of R42,600, which the Bombay Government, however, on the advice of the Accountant General as based on latest figures, has changed into a decrease of R5,000.

The decrease in the Charges is chiefly on account of savings in the provision made in connection with the re-organization of the superior establishments.

5. The figures of the proposed Revised Estimate are accepted as follows (the Charges being based on the actuals of the first nine months of the year):—

	R
Receipts	35,12,000
Charges	20,00,000
Surplus	15,12,000

subject to such modifications as may hereafter be communicated by telegraph.

6. The Estimate proposed for 1893-94 is :—

		R
Receipts		35,10,000
Charges	A.—Conservancy and Works	13, 52,000
	B.—Establishments	9,00,000
	TOTAL	22,52,000
Surplus		12,58,000

7. The Receipts approximate closely to those of the Revised Estimate for 1892-93, and include R17,19,000 from departmental operations for the supply of timber and fuel (the former mainly in the Southern Circle and the latter in Sind), R6,45,000 from sales of timber in the forests (chiefly in the new Northern Circle), and R5,41,000 from grazing (principally in the new Central Circle).

8. The Charges under "A. Conservancy and Works" include R8,85,000 for departmental timber and fuel operations, and R1,18,000 on account of surveys* and working-plans.

* The Surveyor General's estimate of the cost of forest surveys by the Survey of India Department is R79,000.

9. The amount entered against "B. Establishments" is composed of the following items :—

		R
Pay of Conservators		32,400
„ Superior Officers		2,35,000
„ Subordinate Forest Establishments	R4,05,000	
„ Office Establishments	„ 68,664	4,73,664
Deputation and special allowances		5,670
		7,46,734
Travelling allowances		1,14,140
Contingencies		39,126
	TOTAL	9,00,000

10. The provision for salaries of Conservators and Superior Officers is within the sanctioned scale. The sum on account of Subordinate Forest and Office Establishments includes R10,512 for temporary establishments. In addition, R69,237 have been provided under various sub-heads (excluding VIII *a*.) of "A. Conservancy and Works" for temporary establishments. The total provision for permanent and temporary establishments is thus R5,42,901, or R15,901 in excess of the maximum amount (R5,27,000) fixed by the Government of India for the entertainment of ordinary permanent and

temporary Subordinate Establishments in the Forest Department of the Bombay Presidency. R27,202 have been separately provided under A. VIII *a.* for the temporary Subordinate Establishments of Forest Settlement Officers in 1893-94, as against R17,066 incurred on this account in 1891-92; the extra provision being due to the appointment of four additional Forest Settlement Officers.

11. Travelling allowances and Contingencies during the last three years for which actual figures are available have been as follows, compared with the Estimates for 1892-93 and 1893-94 :—

		Travelling allowances.	Contingencies.
		R	R
Actuals	1889-90	1,02,068	46,918
	1890-91	1,01,011	55,244
	1891-92	1,02,280	40,408
Estimates	1892-93	1,05,425	36,985
	1893-94	1,14,140	39,126

12. The following is a comparison of the Actuals of 1891-92 with the Revised Estimate for 1892-93 and the Budget Estimate for 1893-94, arranged under the main heads of Receipts and Charges :—

	Actuals, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	R	R	R
Receipts.			
I.—Timber and other produce removed and sold on Government account	16,01,264	18,47,300	18,84,200
II to V.—Other revenue	16,83,385	16,64,700	16,25,800
TOTAL	32,84,649	35,12,000	35,10,000
Charges.			
A. I.—Timber and other produce removed on Government account.	7,57,717	8,83,684	8,85,558
A. II, III, and IV.—Other revenue	41,955	44,429	47,086
A. V, VII and VIII.—Formation, protection and improvement of forests	2,45,434	3,25,971	3,26,560
A. VI and IX.—Live and dead stock and miscellaneous charges	35,021	60,916	92,796
B.—Establishments	8,44,435	8,79,000	9,00,000
TOTAL	19,24,562	21,94,000	22,52,000
Surplus	13,60,087	13,18,000	12,58,000

13. The following figures are provisionally sanctioned by the Government of India as the Estimate for 1893-94 :—

	R
Receipts	35,10,000
Charges	22,52,000
Surplus	12,58,000

ORDER.—Ordered that a copy of this Resolution be forwarded, for information and guidance, to the Government of Bombay; and for information to the Finance Department and the Comptroller and Auditor General.

Government of India Central Printing Office No. 897 R and A—20-3-93.—170 —Rhidoy.

BERAR FOREST BUDGET ESTIMATE FOR 1892-93.

Nos. 190 to 193F., dated Calcutta, the 17th February 1893.

RESOLUTION—By the Government of India.

READ the following Resolutions containing the orders of the Government of India on the Budget Estimate of the Forest Department in Berar for 1892-93—

Nos 179 to 182 F., dated 6th February 1892.
Circular No. 20 F., dated 13th July 1892.

Read also—

Letter from Comptroller, Hyderabad, No. 4540, dated 30th January 1893, forwarding the Budget Estimate for 1893-94.

RESOLUTION.

The Actuals of 1891-92, compared with the Estimates, were as follows :—

		Budget Estimate	Revised Estimate	Actuals
		R	R	R
Receipts		4,46,000	5,05,000	5,11,185
Charges	A.—Conservancy and Works	...	..	90,081
	B.—Establishments	...	...	1,08,285
	TOTAL	1,99,000	2,04,000	1,98,366
Surplus		2,47,000	3,01,000	3,12,819

2. The increase in the Receipts, as compared with the Revised Estimate, occurred mainly under sub-head II *d.* ("grazing and fodder-grass"), the prolonged drought having caused a scarcity of grass on grazing-lands and thereby created a considerable demand for cut grass from the reserves and "ramnahs" of the Forest Department.

The small decrease in the Charges, as compared with the sanctioned Estimate, calls for no remarks.

The gross revenue realized was the highest on record; while the net revenue was only R5,000 less than that of 1890-91, which was the largest previously obtained.

3. The Estimates for 1892-93 are—

		Budget Estimate	Revised Estimate
		R	R
Receipts		5,03,000	4,88,000
Charges	A.—Conservancy and Works	...	1,24,000
	B.—Establishments	...	1,16,000
	TOTAL	2,40,000	2,40,000
Surplus		2,63,000	2,48,000

4. The Revised Estimate has been framed in accordance with the actuals of five months, and a decrease is expected in the Receipts, as it is anticipated that less timber and bamboos will be sold.

5. The figures of the proposed Revised Estimate are accepted, subject to such modifications as may hereafter be communicated by telegraph.

6. The Estimate proposed for 1893-94 is—

		R
Receipts		4,90,000
Charges	A.—Conservancy and Works	1,21,500
	B.—Establishments	1,29,500
	TOTAL	2,51,000
Surplus		2,39,000

7. The Receipts approximate closely to those of the Revised Estimate, and include R1,55,000 from timber, R59,000 from fuel, R52,000 from bamboos, and R2,00,500 from grazing.

8. The Charges under "A.—Conservancy and Works" include R24,000 on account of commission to village officials for the collection by them of forest-revenue; R17,120 for the annual payment to the Melghat Rajas in commutation of their forest rights; R23,000 to meet the cost of constructing and repairing forest-roads, mainly in the Melghat; R7,000* for the proposed purchase by the Forest Department of a village in the Wun District; and R10,000 on account of fire-protection.

* This project has still to be sanctioned by the Government of India under section 155 of the Forest Code

9. The amount entered against "B.—Establishments" is composed of the following items:—

	R	R
Pay of Conservator		16,200
,, ,, Superior Officers		33,100
,, ,, Subordinate Forest Establishments	R 40,600	55,459
,, ,, Office Establishments	,, 14,859	
		1,04,759
Travelling allowances		15,820
Contingencies		8,921
TOTAL		1,29,500

The provision made for the salaries of the Conservator and the Superior Officers is within the sanctioned scale; while that for Subordinate Forest Establishments is R6,700 in excess of the sanctioned scale, R5,500 being included for proposed increase of establishments not yet sanctioned and R1,200 on account of two scholarships at the Dehra Forest School. The sum provided for Office Establishments includes R1,500 on account of proposed increases.

10. Travelling allowances and Contingencies during the last three years for which actual figures are available have been as follows, compared with the estimates for 1892-93 and 1893-94:—

		Travelling allowances	Contingencies.
		R	R
Actuals	1889-90	12,716	5,211
	1890-91	12,523	5,174
	1891-92	14,981	8,531
Estimates	1892-93	14,987	8,733
	1893-94	15,820	8,921

11. The following is a comparison of the Actuals of 1891-92 with the Revised Estimate for 1892-93 and the Budget Estimate for 1893-94 :—

	Actuals, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	R	R	R
Receipts.			
I.—Timber and other produce removed and sold on Government account	...	...	...
II to V.—Other revenue	5,11,185	4,88,000	4,90,000
TOTAL	5,11,185	4,88,000	4,90,000
Charges.			
AI.—Timber and other produce removed on Government account	...	...	...
A. II, III, and IV.—Other revenue	31,967	36,200	36,150
A. V, VII, and VIII.—Formation, protection and improvement of forests	52,581	77,828	7,9 02
A. VI and IX.—Live and dead stock, and miscellaneous charges	5,533	9,972	5,448
B.—Establishments	1,08,285	1,16,000	1,29,500
TOTAL . .	1,98,366	2,40,000	2,51,000
Surplus . .	3,12,819	2,48,000	2,39,000

12. The following figures are provisionally sanctioned by the Government of India as the Estimate for 1893-94 :—

	R
Receipts	4,90,000
Charges	2,51,000
Surplus	2,39,000

ORDER.—Ordered that a copy of this Resolution be forwarded, for information and guidance, to the Resident at Hyderabad; and for information to the Foreign Department, the Finance Department, and the Comptroller and Auditor General.

Government of India Central Printing Office —No. 940 R. & A.—20-3-93.—170.—G. R.